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Step Adjustment Revenue Requirement

Starting Step Date	5/1/2011	5/1/2012	5/1/2013	5/1/2014
<u>Non-REP Plant Additions Step Adjustments</u>	2010	2011	2012	2013
Beginning Non-REP Net Plant in Service (January 1)	\$133,625,428	\$143,296,706	\$149,727,374	\$158,743,710
Non-REP Capital Expenditures	-	14,362,625	17,604,958	15,080,621
Less: Non-REP Depreciation	-	(7,931,957)	(8,588,622)	(9,151,129)
Ending Non-REP Net Plant in Service (December 31)	\$143,296,706	\$149,727,374	\$158,743,710	\$164,673,202
Change in Non-REP Net Plant in Service	\$9,671,278	\$6,430,668	\$9,016,336	\$5,929,492
75% of Change in Non-REP Net Plant in Service ⁽¹⁾	9,671,278	4,823,001	6,762,252	4,447,119
75% of Change in Non-REP Net Plant in Service	\$9,671,278	\$4,823,001	\$6,762,252	\$4,447,119
Rate of Return	8.39%	8.39%	8.39%	8.39%
Operating Income Requirement	\$811,626	\$404,752	\$567,497	\$373,208
Tax Gross Up	1,6814	1,6814	1,6814	1,6814
Return	\$1,364,651	\$680,542	\$954,177	\$627,504
Depreciation on 75% of Non-REP Capital Exp. (3.73%)	498,030	401,794	492,499	421,880
Property Taxes on 75% Change in Non-REP Net Plant in Service (1.62%)	156,675	78,133	109,548	72,043
Total Non-REP Step Adjustments Revenue Requirement	\$2,019,355	\$1,160,469	\$1,556,224	\$1,121,428
<u>Other Step Adjustments</u>				
REP Capital Spending ⁽²⁾	-	309,400	309,400	309,400
REP Expense ⁽²⁾	-	300,000	-	-
VMP Spending	1,250,000	950,000	-	-
2011 Pension / PBOP Cost Recovery ⁽³⁾	320,088	-	-	-
Move Ice Storm Recovery to Surcharge	(500,000)	-	-	-
Remove Cash Working Capital (Contract Release Payments) ⁽⁴⁾	(161,446)	-	-	-
Move Cash Working Capital (Other FT Operating Expenses) to EDC ⁽⁵⁾	(315,861)	-	-	-
Move Non-Distribution Portion of PUC Assessment to EDC	(283,907)	-	-	-
Other Step Adjustments Subtotal	308,873	1,559,400	309,400	309,400
Recoupment	1,210,494	(1,210,494)	-	-
Rate Case Expense	TBD	TBD	-	-
Total Other Step Adjustments Revenue Requirement	\$1,519,367	\$348,906	\$309,400	\$309,400
Grand Total Step Adjustments	\$3,538,722	\$1,509,376	\$1,865,624	\$1,430,828

(1) Net plant in service step adjustment in 2010 includes all change in net plant in service (75% factor not applied).

(2) From UES's response to OCA 3-2 Attachment 1, Schedule MHC-12.

(3) Reflects increase in 2011 (compared to 2010 pro forma) net Pension and PBOP expense with 5.35% discount rate.

(4) Calculated by removing \$9,280,377 contract release payments multiplied by 45/365 days multiplied by 8.39% rate of return multiplied by tax factor of 1.6814.

(5) Calculated by removing \$18,156,559 of other flow-through operating expenses multiplied by 45/365 days multiplied by 8.39% rate of return multiplied by tax factor of 1.6814.

UNITIL ENERGY SYSTEMS, INC.
2008 ICE STORM AND 2010 WIND STORM INCREMENTAL COSTS

	<u>Month</u>	<u>Beginning</u> <u>Balance</u>	<u>Ice Storm</u> <u>Charges</u>	<u>Wind Storm</u> <u>Charges</u>	<u>Ice Storm</u> <u>Amortization</u>	<u>Ending</u> <u>Balance</u>	<u>Balance Subject</u> <u>to Interest</u>	<u>Interest</u> <u>Rate</u>	<u>Interest</u>	<u>Balance</u>
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
(1)	Dec-08	-	357,510	-	-	357,510	178,755	4.52%	686	358,196
(2)	Jan - Mar 2009	358,196	1,219,905	-	-	1,578,101	968,149	4.52%	10,790	1,588,891
(3)	Apr - Jun 2009	1,588,891	60,884	-	-	1,649,775	1,619,333	4.52%	18,247	1,668,022
(4)	Jul - Sep 2009	1,668,022	300,880	-	-	1,968,902	1,818,462	4.52%	20,716	1,989,618
(5)	Oct - Dec 2009	1,989,618	-	-	-	1,989,618	1,989,618	4.52%	22,666	2,012,284
(6)	Jan - Mar 2010	2,012,284	-	2,961,173	-	4,973,458	3,492,871	4.52%	38,926	5,012,384
(7)	Apr - Jun 2010	5,012,384	-	2,683,608	-	7,695,992	6,354,188	4.52%	71,601	7,767,593
(8)	Jul - Sep 2010	7,767,593	-	299	(125,000)	7,642,893	7,705,243	4.52%	87,779	7,730,672
(9)	Oct - Dec 2010	7,730,672	1,079	10,648	(125,000)	7,617,399	7,674,036	4.52%	87,424	7,704,823
(10)	Jan - Mar 2011	7,704,823	-	-	(125,000)	7,579,823	7,642,323	4.52%	85,170	7,664,993
(11)	Apr-11	7,664,993	-	-	(41,667)	7,623,327	7,644,160	4.52%	28,397	7,651,723

UNITIL ENERGY SYSTEMS, INC.
2008 ICE STORM AND 2010 WIND STORM INCREMENTAL COST - RECOVERY

<u>Year</u>	<u>Beginning Balance With Interest</u>	<u>Annual Recovery</u>	<u>Ending Balance</u>	<u>Balance Subject to Interest</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Cumulative Interest</u>
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
(1) May 2011 - April 2012	7,651,723	1,132,686	6,519,038	7,085,380	4.52%	320,239	320,239
(2) May 2012 - April 2013	6,839,277	1,132,686	5,706,591	6,272,934	4.52%	283,519	603,758
(3) May 2013 - April 2014	5,990,110	1,132,686	4,857,424	5,423,767	4.52%	245,139	848,898
(4) May 2014 - April 2015	5,102,563	1,132,686	3,969,877	4,536,220	4.52%	205,024	1,053,922
(5) May 2015 - April 2016	4,174,902	1,132,686	3,042,216	3,608,559	4.52%	163,097	1,217,019
(6) May 2016 - April 2017	3,205,313	1,132,686	2,072,627	2,638,970	4.52%	119,274	1,336,293
(7) May 2017 - April 2018	2,191,901	1,132,686	1,059,215	1,625,558	4.52%	73,471	1,409,763
(8) May 2017 - April 2018	1,132,686	1,132,686	0	566,343	4.52%	-	1,409,763
Total Recovery		9,061,487				1,409,763	

Column
Notes

- (A)
- (B) Prior period Column (D) + Prior period Column (G)
- (C) Annual Recovery
- (D) Column (B) - Column (C)
- (E) (Column (B) + Column (D)) ÷ 2
- (F) UES Cost of Debt, Net of Impact of Deferred Taxes
- (G) Column (E) times Column (F)
- (H) Prior Year Column (H) + Current Year Column (G)

UNITIL ENERGY SYSTEMS, INC.
2008 ICE STORM AND 2010 WIND STORM INCREMENTAL COST - RECOVERY
CALCULATION OF STORM RECOVERY ADJUSTMENT FACTOR

DESCRIPTION	AMOUNT
Annual Recovery	\$ 1,132,686
Test Year Sales (kWh)	<u>1,177,553,561</u>
Storm Recovery Adjustment Factor	<u>\$ 0.00096</u>

Unitil Energy Systems, Inc.
Rate Design Calculations
Equi-Proportional Adjustment Calculation
Derivation of Class Revenue Targets

Line No.	Description	Source/Notes	Domestic Sec	G2 Small C&I	G1 Large C&I	SubTotal	OL Lighting	Total
			(1)	(2)	(3)	(4)	(5)	(6)
1	Adjusted Present Revenue - Booked	{1}	16,655,128	10,657,910	5,662,166	32,975,204	1,205,537	34,180,741
2	Plus Unbilled Revenues		12,085	14,467	-14,813	11,739	(1,148)	10,591
3								
4	Total Adjusted Revenue		16,667,213	10,672,378	5,647,353	32,986,943	1,204,389	34,191,332
5	Capped Percentage Rate Increase	124.17%	122.24%	124.17%	124.17%	124.17%	124.17%	
6	Capped Revenue Targets	6=4*5	20,373,513	13,251,970	7,012,360	40,960,130	1,495,498	42,455,628
7	Marginal Cost Adjusted to Target Revenue Req.	{3}	23,851,757	10,919,066	4,580,874	39,351,697	1,438,434	40,790,130
8	Residual Sales Rate Revenues Required		3,478,243			3,478,243		3,478,243
9	Residual Revenue Allocation to Remaining (Not Used)			2,450,278	1,027,965			3,478,243
10	Residual Revenue Subsidy Allocation to C&I			2,332,904	1,145,340			3,478,243
11	Total Marginal Adjusted Marginal Cost		20,373,513	13,251,970	5,726,214	39,351,697	1,438,434	40,790,130
12								
13								
14	Final Revenue Targets		20,373,513	13,251,970	5,726,214	39,351,697	1,438,434	40,790,130
15								
16								
17	Existing Revenues		\$34,191,332					
18	Proposed Base revenue Increase		\$6,611,437					
19	Total Revenue Requirement		\$40,802,769					
20	Less: Adjusted Unbilled		\$12,638					
21	Net Base Revenue Target		\$40,790,130					
22	Percent Increase		19.34%	19.34%				
23	Maximum Rate Class Cap Multiplier		1.25	1.15				
24	Maximum Rate Class Cap Increase	124.17%	24.17%	22.24%				
				122.24%				

NOTES:

- 1 Source: Adjusted Present Rates tab.
- 2 The cap on the rate increase.
- 3 Source: MCS, Table 14 page 1.

UNITIL ENERGY SYSTEMS
Rate Design Calculations
Equi-Proportional Adjustment Calculation
Derivation of Marginal Revenue Targets

Line No.	Description	Source/Notes	Domestic Sec	Total G2	Total G1	Total	G1 Pri	G2 Pri
1	Class Revenue Targets	{1}	20,373,513	13,251,970	5,726,214	39,351,697		
2	Total Marginal Annual Revenue Requirements	{2}	19,989,926	9,151,163	3,839,186	32,980,275		
3	Ratio (1) / (2)	(1)/(2)	101.9%	144.8%	149.2%	119.3%		
4	Marginal Revenues Increased Equi-Proportionately	(1)*(3)	20,373,513	13,251,970	5,726,214	39,351,697		
5								
6								
7	<u>All costs below are items from MCS Exhibit 12-1 times the ratio in line 3 above</u>			Sec	Sec		Pri	Pri
8	TOTAL CUSTOMER COST	Marginal Cost * (3)	\$12,168,690	\$4,034,672	\$112,224	16,315,586	\$31,535	\$21,625
9	Customer Charge \$'s per Month	{3}	\$15.93	\$32.26	\$87.20		\$59.84	\$62.50
10								
11	ENERGY CHARGES (Only Demand costs)	Marginal Cost * (3)	\$8,204,823	\$9,095,649	\$5,582,454	22,882,926		\$100,024
12	Demand Charge \$'s per KVA (Billing Demand)	(11)/(22)			\$5.64			
13	Energy Charge \$'s per KWH	(11)/(19)	\$0.0171	\$0.0272				\$0.0158
14								
15								
16								
17	BILLING DETERMINANTS	{2}						
18	Customers, Test Year Avg Monthly		63,641	10,423	107	74,171	44	29
19	Sales MWH		480,639	333,932	347,651	1,162,221		6,344
20	Customer Max Demands Based on Load Research		3,435,235	1,086,108	797,801	5,319,145		
21	CP Demand - Firm, kW @ Meter		102,663	82,080	66,067	250,810		
22	Billing Demand, kVA	{4}			989,158			
23								
24	ADJUSTED MARGINAL COST REVENUE TARGETS							
25	Customer	(9)*(18)*12	12,168,690	4,034,672	112,224	16,315,586	31,535	21,625
26	Energy	(13)*(19)*1000	8,204,823	9,095,649		17,300,472		100,024
27	Demand	(12)*(22)			5,582,454	5,582,454		
28	Total	(25)+(27)+(27)	20,373,513	13,251,970	5,726,214	\$39,351,697		

NOTES:

- 1 Source: Equi-Proportional adjustment calculation.
- 2 Source: MCS Exhibit 12.
- 3 Source: MCS Exhibit 13. Customer charge x ratio (3).
- 4 Source: Adjusted Present Rates total G1 demand kVA.

UNITIL ENERGY SYSTEMS
Rate Design Calculations
Revenue Targets for Individual Tariffs
Allocation of Major Class Targets to Individual Rates

Line No.	Description	Notes	Billed Adjusted Present Revenue	Multiplier	Booked Class Revenue Required	Distribution Revenue Requirement
			(2)	(3)	(4)=(2)*(3)	
1	Domestic Revenue Target	(1)	(2)	{3}	20,373,513	
2	Present Adjusted Revenue - Booked					
3	Domestic		16,653,736	1.2234	20,373,513	20,373,513
4						
5	Total		16,653,736		20,373,513	20,373,513
6	Rate Increase, %		22.34%			22.34%
7						
8						
9	G2 Revenue Target	(1)			13,251,970	
10	Present Adjusted Revenue - Booked					
11	Small General Service - G2 kWh		79,252	1.2428	98,498	98,498
12	Small General Service - G2 QR WH /SH		143,921	1.2428	178,872	178,872
13						
14	Small General Service - G2 Demand		10,455,244	1.2428	12,994,228	12,994,228
15	G2-kW Transformer Ownership Credit	Cost-based Credit, Pg 4	(17,745)	1.1061	(19,628)	(19,628)
16	Total		10,660,673		13,251,970	13,251,970
17	Rate Increase, %		24.31%			24.31%
18						
19						
20	G1 Revenue Target	(1)			5,726,214	
21	Present Adjusted Revenue - Booked					
22	Present Revenue		5,806,621	1.0137	5,885,995	5,885,995
23	G1-kVA Transformer Ownership Credit	Cost-based Credit, Pg 4	(144,455)	1.1061	(159,781)	(159,781)
24	Total		5,662,165		5,726,214	5,726,214
25	Rate Increase, %		1.13%			1.13%
26						
27						
28	OL Revenue Target	(1)			1,438,434	
29	Present Adjusted Revenue - Booked					
30	Fixture revenue		1,205,537	1.1932	1,438,434	1,438,434
31					-	-
32	Delivery charge		-	-	-	-
33	Total		1,205,537		1,438,434	1,438,434
34	Rate Increase, %		19.32%			19.32%
35						
36	Total Company		34,182,112	1.1933	40,790,130	40,790,130
						19.33%

NOTES:

- 1 Source: Revenue targets page 1.
- 2 Source: Adjusted Present Revenue
- 3 Rate Increase % + 1, except where noted.

UNITIL ENERGY SYSTEMS
Rate Design Calculations
Revenue Targets for Individual Tariffs
Derivation of Line Transformer Ownership Credit

Line No.	Description	Notes	(1)	(2)
1	<u>Marginal Cost for Line Transformers</u>			
2				
3	Current Approved Line Transformer Credit			(\$0.35)
4	GDP Escalation to 2009			1.063
5	Line Transformer Credit 2009 \$\$			(\$0.37)
6	Annual Inflation net Technical Prog.			2.00%
7	Study Year			2009
8	Rate Year			2011
9	Rate Year Escalation Factor			104.04%
10	Line Transformer Credit to Rate Year			(\$0.39)
11				
12	Transformer Credit			(\$0.39)
13				
14				
15				
16	Inflation Adjustment			2%
17	Current Line Transformer Ownership Credit			(\$0.35)
18	Increase Indicated			<u><u>-11%</u></u>

Unitil Energy Systems, Inc.
Present and Proposed Rates

			May 1, 2010	May 1, 2011	
			Distribution	(before step adj.)	
			Charge	Distribution	Change, %
				Charge	
<u>Rate Class</u>					
1	D	Customer Charge	\$8.40	\$10.27	22.3%
2					
3		First 250 kWh	\$0.01810	\$0.02286	26.3%
4		Excess 250 kWh	\$0.02310	\$0.02786	20.6%
5					
6	G2	Customer Charge	\$11.00	\$16.50	50.0%
7					
8		All kW	\$7.03	\$8.48	20.6%
9					
10		All kWh	\$0.00000	\$0.00000	
11					
12	G2 - kWh meter	Customer Charge	\$8.40	\$12.50	48.8%
13					
14		All kWh	\$0.02975	\$0.01918	-35.5%
15					
16	G2 - Quick Recovery Water	Customer Charge	\$3.75	\$5.60	49.3%
17	Heat and/or Space Heat				
18		All kWh	\$0.02088	\$0.02537	21.5%
19					
20	G1	Customer Charge Secondary	\$108.86	\$87.09	-20.0%
21		Customer Charge Primary	\$64.51	\$51.61	-20.0%
22		All kVA	\$5.69	\$5.81	2.1%
23					
24		All kWh	\$0.00000	\$0.00000	
25	Transformer				
26	Ownership Credit	All kW (G2) or kVA (G1)	(\$0.35)	(\$0.39)	10.6%
27					
28	OL	100W Mercury Vapor Street	\$7.88	\$9.40	19.3%
29		175W Mercury Vapor Street	\$9.54	\$11.38	19.3%
30		250W Mercury Vapor Street	\$10.95	\$13.07	19.4%
31		400W Mercury Vapor Street	\$13.23	\$15.79	19.3%
32		1000W Mercury Vapor Street	\$27.29	\$32.56	19.3%
33		250W Mercury Vapor Flood	\$11.73	\$14.00	19.4%
34		400W Mercury Vapor Flood	\$14.24	\$16.99	19.3%
35		1000W Mercury Vapor Flood	\$24.26	\$28.95	19.3%
36		100W Mercury Vapor Power Bracket	\$7.96	\$9.50	19.3%
37		175W Mercury Vapor Power Bracket	\$8.94	\$10.67	19.4%
38		50W Sodium Vapor Street	\$8.04	\$9.59	19.3%
39		100W Sodium Vapor Street	\$9.18	\$10.95	19.3%
40		150W Sodium Vapor Street	\$9.22	\$11.00	19.3%
41		250W Sodium Vapor Street	\$11.82	\$14.10	19.3%
42		400W Sodium Vapor Street	\$15.16	\$18.09	19.3%
43		1000W Sodium Vapor Street	\$26.94	\$32.14	19.3%
44		150W Sodium Vapor Flood	\$10.79	\$12.87	19.3%
45		250W Sodium Vapor Flood	\$12.90	\$15.39	19.3%
46		400W Sodium Vapor Flood	\$14.80	\$17.66	19.3%
47		1000W Sodium Vapor Flood	\$27.18	\$32.43	19.3%
48		50W Sodium Vapor Power Bracket	\$7.37	\$8.79	19.3%
49		100W Sodium Vapor Power Bracket	\$8.39	\$10.01	19.3%
50					
51					

Unitil Energy Systems, Inc.
Rate Design Calculation
Individual Rate Design Calculations

		Present Rate	Adjusted Marginal Rate	Proposed Rate	Design Revenue	Class's Target Increase %	Maximum Increase %	Target	Rebilled Recovery	Deviation From Target
1	Residential - D									
2	Test Year Consumers	763,694	\$ 8.40	\$ 15.93	\$ 10.27	\$7,843,138	22.34%	22.34%		
3	First 250 kWh	172,809,013	\$ 0.01810	\$ 0.01707	\$ 0.02286	\$3,950,414				
4	Excess kWh	307,829,586	\$ 0.02310	\$ 0.01707	\$ 0.02786	<u>\$8,576,132</u>				
5	Total Billed Revenue				\$20,369,684					
6	Booked to Billed Adjustment				1.0001					
7	Expected Book Revenue				\$20,371,386			\$20,373,513	\$20,371,385	\$ 2,129
8										
9										
10	Blocked Revenue Differential		0.005		0.005					
11										
12	Small General Service - G2 kWh									
13	Test Year Consumers	6,691	\$8.40	\$32.26	\$ 12.50	\$83,638	24.28%			
14	Annual kWh	774,710	\$ 0.02975	\$ 0.02724	\$ 0.01918	<u>\$14,859</u>				
15	Total Billed Revenue				\$98,497					
16	Booked to Billed Adjustment				1.0000					
17	Expected Book Revenue				\$98,498			\$98,498	\$98,498	\$ (0)
18										
19										
20										

Unitil Energy Systems, Inc.
Rate Design Calculation
Individual Rate Design Calculations

		Present Rate	Adjusted Marginal Rate	Proposed Rate	Design Revenue	Target Increase %	Target	Rebilled Recovery	Deviation From Target
21	Small General Service - G2 QR WH /SH								
22	Test Year Consumers	3,831	\$3.75	\$ 32.26	\$ 21,454	24.28%			
23	Annual kWh	6,204,726	\$ 0.02088	\$ 0.02724	\$ 157,414				
24	Total Billed Revenue				\$178,868				
25	Booked to Billed Adjustment				1.0000				
26	Expected Book Revenue				\$178,868		\$178,872	\$178,868	\$ 3
27									
28									
29									
30									
31	Small General Service - G2 Demand								
32	Test Year Consumers	118,727	\$11.00	\$ 32.26	\$ 1,958,990	24.28%			
33	Demand kW	1,301,458	\$7.03	\$ 0.00	\$ 11,036,365				
34	Annual kWh	333,296,033	\$ -	\$ -	\$ 0				
35	Total Billed Revenue				\$12,995,356				
36	Booked to Billed Adjustment				0.9997				
37	Expected Book Revenue				\$12,991,920		\$12,994,228	\$12,991,921	\$ 2,307
38									
39									
40									
41	G2-kW Transformer Ownership Discount								
42	Test Year kW	50,700	(\$0.35)	(\$0.39)	(\$19,628)	10.61%			
43	Total Billed Revenue				(\$19,628)				
44	Booked to Billed Adjustment				1.0000				
45	Expected Book Revenue				(\$19,628)		(\$19,628)	(\$19,628)	
46									
47									

Unitil Energy Systems, Inc.
Rate Design Calculation
Individual Rate Design Calculations

		Present Rate	Adjusted Marginal Rate	Proposed Rate	Design Revenue	Target Increase %	Target	Rebilled Recovery	Deviation From Target
48	Large General Service - G1								
49	Test Year Consumers Secondary	1,382	\$108.86	\$ 87.09	\$120,358	1.37%			
50	Test Year Consumers Primary	432	\$64.51	\$ 51.61	\$22,296				
51	Demand kVA	989,158	\$5.69	\$ 5.81	\$5,747,007				
52	Annual kWh	347,650,754	0.00000	\$ -	\$0				
53	Total Billed Revenue				\$5,889,661				
54	Booked to Billed Adjustment				1.0000				
55	Expected Book Revenue				\$5,889,661		\$5,885,995	\$5,889,661	\$ (3,666)
56									
57									
58									
59	G1-kVA Transformer Ownership Discount								
60	Test Year kVA	412,729	(\$0.35)	(\$0.39)	(\$159,781)	10.61%			
61	Total Billed Revenue				(\$159,781)				
62	Booked to Billed Adjustment				1.0000				
63	Expected Book Revenue				(\$159,781)		(\$159,781)	(\$159,781)	
64									
65									
66	Outdoor Lighting - OL								
67	Fixture revenue	various	various		\$1,449,181	19.32%			
68	Delivery charge	8,988,739	0	0.00000	\$0	0.00%			
69	Pole charges	various	various		\$0	-100.00%			
70	Total Billed Revenue				\$1,449,181				
71	Booked to Billed Adjustment - Fixtures				0.9926				
72	Booked to Billed Adjustment - Delivery				1.0000				
73	Expected Book Revenue				\$1,438,434		\$1,438,434	\$1,438,224	\$ 210
74									
75									
76	Total Expected Booked Revenue						\$40,790,130	\$40,789,148	\$ 982

Unitil Energy Systems, Inc.
Test Year Ending 12/31/09
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Based Upon Billed Billing Determinants

Line No.	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
1 Residential - D													
2 Test Year Consumers	63,017	62,990	63,034	63,090	63,462	64,235	64,475	64,594	64,548	63,949	63,237	63,062	763,694
3 Adjusted kWh	50,485,303	44,633,818	39,805,602	37,795,757	32,677,515	34,177,351	39,487,448	45,694,434	43,197,838	35,172,516	35,880,892	41,630,125	480,638,599
4 First 250 kWh	14,480,858	14,341,504	14,210,879	14,189,944	14,047,401	14,220,850	14,561,346	14,928,796	14,895,364	14,394,307	14,249,087	14,288,677	172,809,013
5 Excess	36,004,445	30,292,314	25,594,723	23,605,813	18,630,114	19,956,501	24,926,102	30,765,638	28,302,474	20,778,209	21,631,805	27,341,448	307,829,586
6													
7													
8 Proposed Rates													
9 Customer Charge	10.27	10.27	10.27	10.27	10.27	10.27	10.27	10.27	10.27	10.27	10.27	10.27	
10 Energy Charge													
11 First 250 kWh	0.022860	0.022860	0.022860	0.022860	0.022860	0.022860	0.022860	0.022860	0.022860	0.022860	0.022860	0.022860	
12 Excess	0.027860	0.027860	0.027860	0.027860	0.027860	0.027860	0.027860	0.027860	0.027860	0.027860	0.027860	0.027860	
13													
14 Other	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
15													
16 Proposed Revenue													
17 Customer Charge	\$647,186	\$646,907	\$647,359	\$647,934	\$651,750	\$659,698	\$662,162	\$663,384	\$662,908	\$656,756	\$649,445	\$647,647	\$7,843,138
18 Energy Charge													
19 First 250 kWh	331,032	327,847	324,861	324,382	321,124	325,089	332,872	341,272	340,508	329,054	325,734	326,639	3,950,414
20 Excess	1,003,084	843,944	713,069	657,658	519,035	555,988	694,441	857,131	788,507	578,881	602,662	761,733	8,576,132
21													
22 Other	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Total Billed	<u>\$1,981,302</u>	<u>\$1,818,698</u>	<u>\$1,685,289</u>	<u>\$1,629,974</u>	<u>\$1,491,909</u>	<u>\$1,540,775</u>	<u>\$1,689,475</u>	<u>\$1,861,787</u>	<u>\$1,791,923</u>	<u>\$1,564,691</u>	<u>\$1,577,842</u>	<u>\$1,736,019</u>	<u>\$20,369,684</u>
24													
25 Booked Proposed Rev.	\$1,981,626	\$1,819,014	\$1,685,597	\$1,629,490	\$1,491,396	\$1,541,070	\$1,689,757	\$1,861,732	\$1,792,245	\$1,564,993	\$1,578,134	\$1,736,330	\$20,371,385
26 Booked / Billed Ratio	1.0002	1.0002	1.0002	0.9997	0.9997	1.0002	1.0002	1.0000	1.0002	1.0002	1.0002	1.0002	1.0001

Unitil Energy Systems, Inc.
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Line No.	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
1 Small General Service - G2 kWh													
2 Test Year Consumers	563	559	558	558	554	561	558	555	556	560	555	554	6,691
3 Adjusted kWh	82,133	78,937	70,060	65,052	54,162	54,533	58,749	61,127	58,922	58,535	62,728	69,772	774,710
4													
5													
6													
7 Proposed Rates													
8 Customer Charge	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	
9 Energy Charge	0.019180	0.019180	0.019180	0.019180	0.019180	0.019180	0.019180	0.019180	0.019180	0.019180	0.019180	0.019180	
10													
11 Other	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
12													
13 Proposed Revenue													
14 Customer Charge	\$7,038	\$6,988	\$6,975	\$6,975	\$6,925	\$7,013	\$6,975	\$6,938	\$6,950	\$7,000	\$6,938	\$6,925	\$83,638
15 Energy Charge	1,575	1,514	1,344	1,248	1,039	1,046	1,127	1,172	1,130	1,123	1,203	1,338	14,859
16													
17 Other	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Total Billed	<u>\$8,613</u>	<u>\$8,502</u>	<u>\$8,319</u>	<u>\$8,223</u>	<u>\$7,964</u>	<u>\$8,058</u>	<u>\$8,102</u>	<u>\$8,110</u>	<u>\$8,080</u>	<u>\$8,123</u>	<u>\$8,141</u>	<u>\$8,263</u>	<u>\$98,497</u>
19													
20 Booked Proposed Rev.	\$8,613	\$8,502	\$8,319	\$8,223	\$7,964	\$8,059	\$8,102	\$8,110	\$8,080	\$8,123	\$8,141	\$8,263	\$98,498
21 Booked / Billed Ratio	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Unitil Energy Systems, Inc.
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Based Upon Billed Billing Determinants

Line No.	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
1 Small General Service - G2 QR WH /SH													
2 Test Year Consumers	323	320	320	318	322	318	322	320	313	319	318	318	3,831
3 Adjusted kWh	1,004,895	972,694	794,000	545,282	308,361	250,393	291,077	395,185	368,633	291,085	393,522	589,599	6,204,726
4													
5													
6													
7 Proposed Rates													
8 Customer Charge	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	
9 Energy Charge	0.025370	0.025370	0.025370	0.025370	0.025370	0.025370	0.025370	0.025370	0.025370	0.025370	0.025370	0.025370	
10													
11 Other	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
12													
13 Proposed Revenue													
14 Customer Charge	\$1,809	\$1,792	\$1,792	\$1,781	\$1,803	\$1,781	\$1,803	\$1,793	\$1,753	\$1,786	\$1,781	\$1,781	\$21,454
15 Energy Charge	25,494	24,677	20,144	13,834	7,823	6,352	7,385	10,026	9,352	7,385	9,984	14,958	157,414
16													
17 Other	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Total Billed	\$27,303	\$26,469	\$21,936	\$15,615	\$9,626	\$8,133	\$9,188	\$11,818	\$11,105	\$9,171	\$11,764	\$16,739	\$178,868
19													
20 Booked Proposed Rev.	\$27,303	\$26,469	\$21,936	\$15,615	\$9,626	\$8,133	\$9,188	\$11,818	\$11,105	\$9,171	\$11,764	\$16,739	\$178,868
21 Booked / Billed Ratio	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Unitil Energy Systems, Inc.
Test Year Ending 12/31/09
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Based Upon Billed Billing Determinants

Line No.	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
1 Small General Service - G2 Demand													
2 Test Year Consumers	9,823	9,836	9,827	9,817	9,855	9,949	9,925	9,978	9,985	9,930	9,923	9,879	118,727
3 Demand kW	103,986	102,041	100,464	100,889	111,096	112,312	114,328	120,839	121,856	110,169	102,286	101,192	1,301,458
4													
5													
6 Adjusted kWh	29,708,493	27,733,726	26,366,752	26,661,707	25,446,693	26,593,811	29,909,170	31,955,844	30,825,546	26,513,490	25,025,814	26,554,985	333,296,033
7													
8													
9													
10 Proposed Rates													
11 Customer Charge	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	
12 Demand Charge	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	
13													
14 Energy Charge	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
15													
16 Other	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
17													
18 Proposed Revenue													
19 Customer Charge	\$162,079	\$162,294	\$162,146	\$161,981	\$162,608	\$164,159	\$163,762	\$164,637	\$164,747	\$163,845	\$163,730	\$163,004	\$1,958,990
20 Demand Charge	881,805	865,308	851,934	855,542	942,095	952,402	969,502	1,024,716	1,033,337	934,231	867,388	858,108	11,036,365
21													
22 Energy Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
23													
24 Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25 Total Billed	<u>\$1,043,884</u>	<u>\$1,027,602</u>	<u>\$1,014,080</u>	<u>\$1,017,522</u>	<u>\$1,104,702</u>	<u>\$1,116,560</u>	<u>\$1,133,264</u>	<u>\$1,189,353</u>	<u>\$1,198,084</u>	<u>\$1,098,076</u>	<u>\$1,031,117</u>	<u>\$1,021,111</u>	<u>\$12,995,356</u>
26													
27 Booked Proposed Rev.	\$1,043,876	\$1,026,615	\$1,014,061	\$1,017,495	\$1,104,688	\$1,116,541	\$1,130,992	\$1,189,333	\$1,198,067	\$1,098,053	\$1,031,080	\$1,021,119	\$12,991,921
28 Booked / Billed Ratio	1.0000	0.9990	1.0000	1.0000	1.0000	1.0000	0.9980	1.0000	1.0000	1.0000	1.0000	1.0000	0.9997

Unitil Energy Systems, Inc.
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Line No.	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
1 Large General Service - G1													
2 Test Year Consumers - Secondary	115	115	116	113	114	115	117	116	114	115	116	116	1,382
3 Test Year Consumers - Primary	36	36	37	36	36	36	36	36	36	36	36	35	432
4 Demand kVA	81,819	81,194	81,033	80,469	83,746	82,899	84,422	88,066	86,152	80,952	78,790	79,616	989,158
5													
6													
7 Adjusted kWh	28,641,717	28,080,876	26,951,031	27,926,042	27,738,173	28,584,069	31,048,428	32,371,261	31,169,381	28,729,567	28,037,649	28,372,560	347,650,754
8													
9													
10													
11 Proposed Rates													
12 Customer Charge - Secondary	87.09	87.09	87.09	87.09	87.09	87.09	87.09	87.09	87.09	87.09	87.09	87.09	
13 Customer Charge - Primary	51.61	51.61	51.61	51.61	51.61	51.61	51.61	51.61	51.61	51.61	51.61	51.61	
14 Demand Charge	5.81	5.81	5.81	5.81	5.81	5.81	5.81	5.81	5.81	5.81	5.81	5.81	
15													
16 Energy Charge	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
17													
18 Other	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
19													
20 Proposed Revenue													
21 Customer Charge - Secondary	\$10,015	\$10,015	\$10,102	\$9,841	\$9,928	\$10,015	\$10,190	\$10,102	\$9,928	\$10,015	\$10,102	\$10,102	\$120,358
22 Customer Charge - Primary	\$1,858	\$1,858	\$1,910	\$1,858	\$1,858	\$1,858	\$1,858	\$1,858	\$1,858	\$1,858	\$1,858	\$1,806	\$22,296
23 Demand Charge	475,371	471,739	470,800	467,524	486,565	481,646	490,490	511,661	500,542	470,332	457,768	462,569	5,747,007
24													
25 Energy Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
26													
27 Other	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Total Billed	<u>\$487,244</u>	<u>\$483,612</u>	<u>\$482,812</u>	<u>\$479,223</u>	<u>\$498,351</u>	<u>\$493,519</u>	<u>\$502,537</u>	<u>\$523,622</u>	<u>\$512,329</u>	<u>\$482,205</u>	<u>\$469,728</u>	<u>\$474,478</u>	<u>\$5,889,661</u>
29													
30 Booked Proposed Rev.	\$487,244	\$483,612	\$482,812	\$479,223	\$498,351	\$493,519	\$502,537	\$523,622	\$512,329	\$482,205	\$469,728	\$474,478	\$5,889,661
31 Booked / Billed Ratio	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Unitil Energy Systems, Inc.
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Based Upon Billed Billing Determinants

Line No.	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
1 Transformer Ownership													
G1-kVA													
2 Test Year kVA	34,643	34,479	34,601	33,806	35,019	34,135	34,391	35,970	34,912	33,608	33,205	33,959	412,729
9													
10 Proposed Rates													
11 Credit	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	
12													
18 Proposed Revenue													
19 Tranf Ownership Credit	(\$13,411)	(\$13,348)	(\$13,395)	(\$13,087)	(\$13,557)	(\$13,215)	(\$13,314)	(\$13,925)	(\$13,516)	(\$13,011)	(\$12,855)	(\$13,147)	(\$159,781)
25 Total Billed	(\$13,411)	(\$13,348)	(\$13,395)	(\$13,087)	(\$13,557)	(\$13,215)	(\$13,314)	(\$13,925)	(\$13,516)	(\$13,011)	(\$12,855)	(\$13,147)	(\$159,781)
26													
27 Booked Proposed Rev.	(13,411.44)	(13,347.91)	(13,395.35)	(13,087.48)	(13,556.88)	(13,214.98)	(13,314.10)	(13,925.16)	(13,515.76)	(13,010.91)	(12,854.62)	(13,146.76)	(\$159,781)
28 Booked / Billed Ratio	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
G2-kW													
2 Test Year kW	4,177	4,073	4,288	4,156	5,352	3,983	4,101	4,223	4,181	4,118	3,997	4,050	50,700
9													
10 Proposed Rates													
11 Credit	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)	
12													
18 Proposed Revenue													
19 Tranf Ownership Credit	(\$1,617)	(\$1,577)	(\$1,660)	(\$1,609)	(\$2,072)	(\$1,542)	(\$1,588)	(\$1,635)	(\$1,619)	(\$1,594)	(\$1,547)	(\$1,568)	(\$19,628)
25 Total Billed	(\$1,617)	(\$1,577)	(\$1,660)	(\$1,609)	(\$2,072)	(\$1,542)	(\$1,588)	(\$1,635)	(\$1,619)	(\$1,594)	(\$1,547)	(\$1,568)	(\$19,628)
26													
27 Booked Proposed Rev.	(1,617.00)	(1,576.66)	(1,660.20)	(1,608.87)	(2,071.94)	(1,542.11)	(1,587.80)	(1,634.99)	(1,618.53)	(1,594.38)	(1,547.45)	(1,567.92)	(\$19,628)
28 Booked / Billed Ratio	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

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Line No.		Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
1	Street Lighting - SL													
2	Test Year Billing Units													
3	100W Mercury Vapor Street	1,790	1,783	1,782	1,776	1,773	1,773	1,774	1,771	1,767	1,766	1,763	1,751	21,269
4	175W Mercury Vapor Street	97	97	97	96	96	96	96	96	96	96	96	96	1,155
5	250W Mercury Vapor Street	119	119	118	119	119	120	118	118	117	117	116	115	1,415
6	400W Mercury Vapor Street	308	308	306	303	297	298	297	294	294	293	290	290	3,578
7	1000W Mercury Vapor Street	5	5	5	5	5	5	5	5	5	5	5	5	60
8	250W Mercury Vapor Flood	91	94	91	91	92	90	89	89	89	89	91	89	1,085
9	400W Mercury Vapor Flood	205	199	194	198	196	195	194	194	193	193	192	191	2,344
10	1000W Mercury Vapor Flood	67	67	67	67	67	65	66	66	66	66	66	53	783
11	100W Mercury Vapor Power Bracket	544	537	540	538	538	533	534	531	529	527	530	525	6,406
12	175W Mercury Vapor Power Bracket	92	91	90	90	88	88	89	89	89	89	89	88	1,072
13	50W Sodium Vapor Street	3,144	3,140	3,144	3,150	3,154	3,168	3,168	3,175	3,175	3,184	3,187	3,189	37,978
14	100W Sodium Vapor Street	89	89	89	89	89	89	90	90	90	89	90	84	1,067
15	150W Sodium Vapor Street	373	376	375	373	374	374	378	376	377	379	377	378	4,510
16	250W Sodium Vapor Street	981	984	985	987	989	990	990	990	991	991	993	995	11,866
17	400W Sodium Vapor Street	248	256	256	252	255	254	260	261	261	261	259	261	3,084
18	1000W Sodium Vapor Street	143	141	141	140	140	139	139	141	139	140	139	143	1,685
19	150W Sodium Vapor Flood	239	242	239	240	239	236	236	234	232	230	231	236	2,834
20	250W Sodium Vapor Flood	274	283	283	287	284	283	287	283	284	284	288	284	3,397
21	400W Sodium Vapor Flood	397	393	400	396	418	424	414	413	419	414	412	410	4,910
22	1000W Sodium Vapor Flood	299	330	314	298	296	300	301	289	283	282	259	268	3,519
23	50W Sodium Vapor Power Bracket	95	95	96	95	95	98	97	98	97	96	96	95	1,153
24	100W Sodium Vapor Power Bracket	52	52	52	52	54	54	54	55	55	56	57	56	649
25	Total Billed Units	9,652	9,674	9,664	9,642	9,658	9,672	9,676	9,658	9,648	9,647	9,626	9,602	115,819

Unitil Energy Systems, Inc.
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Based Upon Billed Billing Determinants

Line No.		Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
27	Proposed Rates													
28	100W Mercury Vapor Street	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	9.40
29	175W Mercury Vapor Street	\$ 11.38	\$ 11.38	\$ 11.38	\$ 11.38	\$ 11.38	\$ 11.38	\$ 11.38	\$ 11.38	\$ 11.38	\$ 11.38	\$ 11.38	\$ 11.38	11.38
30	250W Mercury Vapor Street	\$ 13.07	\$ 13.07	\$ 13.07	\$ 13.07	\$ 13.07	\$ 13.07	\$ 13.07	\$ 13.07	\$ 13.07	\$ 13.07	\$ 13.07	\$ 13.07	13.07
31	400W Mercury Vapor Street	\$ 15.79	\$ 15.79	\$ 15.79	\$ 15.79	\$ 15.79	\$ 15.79	\$ 15.79	\$ 15.79	\$ 15.79	\$ 15.79	\$ 15.79	\$ 15.79	15.79
32	1000W Mercury Vapor Street	\$ 32.56	\$ 32.56	\$ 32.56	\$ 32.56	\$ 32.56	\$ 32.56	\$ 32.56	\$ 32.56	\$ 32.56	\$ 32.56	\$ 32.56	\$ 32.56	32.56
33	250W Mercury Vapor Flood	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	14.00
34	400W Mercury Vapor Flood	\$ 16.99	\$ 16.99	\$ 16.99	\$ 16.99	\$ 16.99	\$ 16.99	\$ 16.99	\$ 16.99	\$ 16.99	\$ 16.99	\$ 16.99	\$ 16.99	16.99
35	1000W Mercury Vapor Flood	\$ 28.95	\$ 28.95	\$ 28.95	\$ 28.95	\$ 28.95	\$ 28.95	\$ 28.95	\$ 28.95	\$ 28.95	\$ 28.95	\$ 28.95	\$ 28.95	28.95
36	100W Mercury Vapor Power Bracket	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	9.50
37	175W Mercury Vapor Power Bracket	\$ 10.67	\$ 10.67	\$ 10.67	\$ 10.67	\$ 10.67	\$ 10.67	\$ 10.67	\$ 10.67	\$ 10.67	\$ 10.67	\$ 10.67	\$ 10.67	10.67
38	50W Sodium Vapor Street	\$ 9.59	\$ 9.59	\$ 9.59	\$ 9.59	\$ 9.59	\$ 9.59	\$ 9.59	\$ 9.59	\$ 9.59	\$ 9.59	\$ 9.59	\$ 9.59	9.59
39	100W Sodium Vapor Street	\$ 10.95	\$ 10.95	\$ 10.95	\$ 10.95	\$ 10.95	\$ 10.95	\$ 10.95	\$ 10.95	\$ 10.95	\$ 10.95	\$ 10.95	\$ 10.95	10.95
40	150W Sodium Vapor Street	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	11.00
41	250W Sodium Vapor Street	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	14.10
42	400W Sodium Vapor Street	\$ 18.09	\$ 18.09	\$ 18.09	\$ 18.09	\$ 18.09	\$ 18.09	\$ 18.09	\$ 18.09	\$ 18.09	\$ 18.09	\$ 18.09	\$ 18.09	18.09
43	1000W Sodium Vapor Street	\$ 32.14	\$ 32.14	\$ 32.14	\$ 32.14	\$ 32.14	\$ 32.14	\$ 32.14	\$ 32.14	\$ 32.14	\$ 32.14	\$ 32.14	\$ 32.14	32.14
44	150W Sodium Vapor Flood	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.87	12.87
45	250W Sodium Vapor Flood	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	15.39
46	400W Sodium Vapor Flood	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	17.66
47	1000W Sodium Vapor Flood	\$ 32.43	\$ 32.43	\$ 32.43	\$ 32.43	\$ 32.43	\$ 32.43	\$ 32.43	\$ 32.43	\$ 32.43	\$ 32.43	\$ 32.43	\$ 32.43	32.43
48	50W Sodium Vapor Power Bracket	\$ 8.79	\$ 8.79	\$ 8.79	\$ 8.79	\$ 8.79	\$ 8.79	\$ 8.79	\$ 8.79	\$ 8.79	\$ 8.79	\$ 8.79	\$ 8.79	8.79
49	100W Sodium Vapor Power Bracket	\$ 10.01	\$ 10.01	\$ 10.01	\$ 10.01	\$ 10.01	\$ 10.01	\$ 10.01	\$ 10.01	\$ 10.01	\$ 10.01	\$ 10.01	\$ 10.01	10.01

Unitil Energy Systems, Inc.
Test Year Ending 12/31/09
Proposed Revenue Proof
Based Upon Billed Billing Determinants

Line No.		Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
51	Proposed Lighting Revenues													
52	100W Mercury Vapor Street	16,826	16,760	16,751	16,694	16,666	16,666	16,676	16,647	16,610	16,600	16,572	16,459	199,929
53	175W Mercury Vapor Street	1,104	1,104	1,104	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	13,144
54	250W Mercury Vapor Street	1,555	1,555	1,542	1,555	1,555	1,568	1,542	1,542	1,529	1,529	1,516	1,503	18,494
55	400W Mercury Vapor Street	4,863	4,863	4,832	4,784	4,690	4,705	4,690	4,642	4,642	4,626	4,579	4,579	56,497
56	1000W Mercury Vapor Street	163	163	163	163	163	163	163	163	163	163	163	163	1,954
57	250W Mercury Vapor Flood	1,274	1,316	1,274	1,274	1,288	1,260	1,246	1,246	1,246	1,246	1,274	1,246	15,190
58	400W Mercury Vapor Flood	3,483	3,381	3,296	3,364	3,330	3,313	3,296	3,296	3,279	3,279	3,262	3,245	39,825
59	1000W Mercury Vapor Flood	1,940	1,940	1,940	1,940	1,940	1,882	1,911	1,911	1,911	1,911	1,911	1,534	22,668
60	100W Mercury Vapor Power Bracket	5,168	5,102	5,130	5,111	5,111	5,064	5,073	5,045	5,026	5,007	5,035	4,988	60,857
61	175W Mercury Vapor Power Bracket	982	971	960	960	939	939	950	950	950	950	950	939	11,438
62	50W Sodium Vapor Street	30,151	30,113	30,151	30,209	30,247	30,381	30,381	30,448	30,448	30,535	30,563	30,583	364,209
63	100W Sodium Vapor Street	975	975	975	975	975	975	986	986	986	975	986	920	11,684
64	150W Sodium Vapor Street	4,103	4,136	4,125	4,103	4,114	4,114	4,158	4,136	4,147	4,169	4,147	4,158	49,610
65	250W Sodium Vapor Street	13,832	13,874	13,889	13,917	13,945	13,959	13,959	13,959	13,973	13,973	14,001	14,030	167,311
66	400W Sodium Vapor Street	4,486	4,631	4,631	4,559	4,613	4,595	4,703	4,721	4,721	4,721	4,685	4,721	55,790
67	1000W Sodium Vapor Street	4,596	4,532	4,532	4,500	4,500	4,467	4,467	4,532	4,467	4,500	4,467	4,596	54,156
68	150W Sodium Vapor Flood	3,076	3,115	3,076	3,089	3,076	3,037	3,037	3,012	2,986	2,960	2,973	3,037	36,474
69	250W Sodium Vapor Flood	4,217	4,248	4,355	4,417	4,371	4,355	4,417	4,355	4,371	4,371	4,432	4,371	52,280
70	400W Sodium Vapor Flood	7,011	6,940	7,064	6,993	7,382	7,488	7,311	7,294	7,400	7,311	7,276	7,241	86,711
71	1000W Sodium Vapor Flood	9,697	10,702	10,183	9,664	9,599	9,729	9,761	9,372	9,178	9,145	8,399	8,691	114,121
72	50W Sodium Vapor Power Bracket	835	835	844	835	835	861	853	861	853	844	844	835	10,135
73	100W Sodium Vapor Power Bracket	521	521	521	521	541	541	541	551	551	561	571	561	6,496
74	Total Billed	<u>\$120,856</u>	<u>\$121,775</u>	<u>\$121,336</u>	<u>\$120,718</u>	<u>\$120,970</u>	<u>\$121,155</u>	<u>\$121,213</u>	<u>\$120,761</u>	<u>\$120,527</u>	<u>\$120,467</u>	<u>\$119,699</u>	<u>\$119,492</u>	<u>\$1,448,970</u>
75														
76	Booked Proposed Rev.	\$120,095	\$120,519	\$120,362	\$119,851	\$116,254	\$124,549	\$117,514	\$122,795	\$120,048	\$119,665	\$118,275	\$118,296	\$1,438,224
77	Booked / Billed Ratio	0.9937	0.9897	0.9920	0.9928	0.9610	1.0280	0.9695	1.0168	0.9960	0.9933	0.9881	0.9900	0.9926

Unitil Energy Systems, Inc.
Test Year Ending 12/31/09
Proposed Revenue Proof
Based Upon Billed Billing Determinants

Line No.		Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
80	Monthly kWh/Fixture													
81	100W Mercury Vapor Street	40	40	40	40	40	40	40	40	40	40	40	40	40
82	175W Mercury Vapor Street	67	67	67	67	67	67	67	67	67	67	67	67	67
83	250W Mercury Vapor Street	95	95	95	95	95	95	95	95	95	95	95	95	95
84	400W Mercury Vapor Street	154	154	154	154	154	154	154	154	154	154	154	154	154
85	1000W Mercury Vapor Street	388	388	388	388	388	388	388	388	388	388	388	388	388
86	250W Mercury Vapor Flood	95	95	95	95	95	95	95	95	95	95	95	95	95
87	400W Mercury Vapor Flood	154	154	154	154	154	154	154	154	154	154	154	154	154
88	1000W Mercury Vapor Flood	388	388	388	388	388	388	388	388	388	388	388	388	388
89	100W Mercury Vapor Power Bracket	40	40	40	40	40	40	40	40	40	40	40	40	40
90	175W Mercury Vapor Power Bracket	67	67	67	67	67	67	67	67	67	67	67	67	67
91	50W Sodium Vapor Street	21	21	21	21	21	21	21	21	21	21	21	21	21
92	100W Sodium Vapor Street	43	43	43	43	43	43	43	43	43	43	43	43	43
93	150W Sodium Vapor Street	60	60	60	60	60	60	60	60	60	60	60	60	60
94	250W Sodium Vapor Street	101	101	101	101	101	101	101	101	101	101	101	101	101
95	400W Sodium Vapor Street	161	161	161	161	161	161	161	161	161	161	161	161	161
96	1000W Sodium Vapor Street	398	398	398	398	398	398	398	398	398	398	398	398	398
97	150W Sodium Vapor Flood	60	60	60	60	60	60	60	60	60	60	60	60	60
98	250W Sodium Vapor Flood	101	101	101	101	101	101	101	101	101	101	101	101	101
99	400W Sodium Vapor Flood	161	161	161	161	161	161	161	161	161	161	161	161	161
100	1000W Sodium Vapor Flood	398	398	398	398	398	398	398	398	398	398	398	398	398
101	50W Sodium Vapor Power Bracket	21	21	21	21	21	21	21	21	21	21	21	21	21
102	100W Sodium Vapor Power Bracket	43	43	43	43	43	43	43	43	43	43	43	43	43

Unitil Energy Systems, Inc.
Test Year Ending 12/31/09
Proposed Revenue Proof
Based Upon Billed Billing Determinants

Line No.		Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sept 2009	Oct 2009	Nov 2009	Dec 2009	Total
104	kWh Sales													
105	100W Mercury Vapor Street	71,600	71,320	71,280	71,040	70,920	70,920	70,960	70,840	70,680	70,640	70,520	70,040	850,760
106	175W Mercury Vapor Street	6,499	6,499	6,499	6,432	6,432	6,432	6,432	6,432	6,432	6,432	6,432	6,432	77,385
107	250W Mercury Vapor Street	11,305	11,305	11,210	11,305	11,305	11,400	11,210	11,210	11,115	11,115	11,020	10,925	134,425
108	400W Mercury Vapor Street	47,432	47,432	47,124	46,662	45,738	45,892	45,738	45,276	45,276	45,122	44,660	44,660	551,012
109	1000W Mercury Vapor Street	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	23,280
110	250W Mercury Vapor Flood	8,645	8,930	8,645	8,645	8,740	8,550	8,455	8,455	8,455	8,455	8,645	8,455	103,075
111	400W Mercury Vapor Flood	31,570	30,646	29,876	30,492	30,184	30,030	29,876	29,876	29,722	29,722	29,568	29,414	360,976
112	1000W Mercury Vapor Flood	25,996	25,996	25,996	25,996	25,996	25,220	25,608	25,608	25,608	25,608	25,608	20,564	303,804
113	100W Mercury Vapor Power Bracket	21,760	21,480	21,600	21,520	21,520	21,320	21,360	21,240	21,160	21,080	21,200	21,000	256,240
114	175W Mercury Vapor Power Bracket	6,164	6,097	6,030	6,030	5,896	5,896	5,963	5,963	5,963	5,963	5,963	5,896	71,824
115	50W Sodium Vapor Street	66,024	65,940	66,024	66,150	66,234	66,528	66,528	66,675	66,675	66,864	66,927	66,969	797,538
116	100W Sodium Vapor Street	3,827	3,827	3,827	3,827	3,827	3,827	3,870	3,870	3,870	3,827	3,870	3,612	45,881
117	150W Sodium Vapor Street	22,380	22,560	22,500	22,380	22,440	22,440	22,680	22,560	22,620	22,740	22,620	22,680	270,600
118	250W Sodium Vapor Street	99,081	99,384	99,485	99,687	99,889	99,990	99,990	99,990	100,091	100,091	100,293	100,495	1,198,466
119	400W Sodium Vapor Street	39,928	41,216	41,216	40,572	41,055	40,894	41,860	42,021	42,021	42,021	41,699	42,021	496,524
120	1000W Sodium Vapor Street	56,914	56,118	56,118	55,720	55,720	55,322	55,322	56,118	55,322	55,720	55,322	56,914	670,630
121	150W Sodium Vapor Flood	14,340	14,520	14,340	14,400	14,340	14,160	14,160	14,040	13,920	13,800	13,860	14,160	170,040
122	250W Sodium Vapor Flood	27,674	27,876	28,583	28,987	28,684	28,583	28,987	28,583	28,684	28,684	29,088	28,684	343,097
123	400W Sodium Vapor Flood	63,917	63,273	64,400	63,756	67,298	68,264	66,654	66,493	67,459	66,654	66,332	66,010	790,510
124	1000W Sodium Vapor Flood	119,002	131,340	124,972	118,604	117,808	119,400	119,798	115,022	112,634	112,236	103,082	106,664	1,400,562
125	50W Sodium Vapor Power Bracket	1,995	1,995	2,016	1,995	1,995	2,058	2,037	2,058	2,037	2,016	2,016	1,995	24,213
126	100W Sodium Vapor Power Bracket	2,236	2,236	2,236	2,236	2,322	2,322	2,322	2,365	2,365	2,408	2,451	2,408	27,907
127	Total Calculated kWh	750,229	761,930	755,917	748,376	750,283	751,388	751,750	746,635	744,049	743,138	733,116	731,938	8,968,749
128														
129	Total Billed kWh.	814,271	710,358	727,448	757,726	712,691	777,059	785,781	754,634	742,015	761,003	701,170	744,582	8,988,739
130	Delivery charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
131	Total Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132	Booked Proposed Rev.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
133	Booked / Billed Ratio	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Unitil Energy Systems, Inc.
Test Year Ending 12/31/09
Proposed Revenue Proof - Summary
Based Upon Billed Billing Determinants

1 Summary						
2						
3 Residential - D	# Bills	Billed			Billed Rev.	Booked Rev.
4		kW	kVA	kWh		
5 Small General Service - G2 kWh	763,694			480,638,599	\$20,369,684	\$20,371,385
6 Small General Service - G2 QR WH	6,691			774,710	\$98,497	\$98,498
7	3,831			6,204,726	\$178,868	\$178,868
8 Small General Service - G2 Demand	118,727	1,301,458		333,296,033	\$12,995,356	\$12,991,921
9 Transformer Ownership - G2		50,700			(\$19,628)	(\$19,628)
10 Large General Service - G1	1,814		989,158	347,650,754	\$5,889,661	\$5,889,661
12 Transformer Ownership - G1			412,729		(\$159,781)	(\$159,781)
13 Street Lighting - SL (fixtures only)	115,819			8,988,739	\$1,448,970	\$1,438,224
14 Total	1,010,576			1,177,553,561	\$40,801,625	\$40,789,148
15 D- Total	763,694			480,638,599	20,369,684	20,371,385
16 G2 - Total	129,249		0	340,275,469	13,253,092	13,249,660
17 G1- Total	1,814	0		347,650,754	5,729,879	5,729,880
18 Street Lighting - SL						
19						
20						
21						
22						
23						
24						
25						
26 Total From Above		1,301,458	989,158	1,177,553,561		40,789,148
27 Total Booked (Before Adjustments)		0	0	0		0
28 Difference		1,301,458	989,158	1,177,553,561		40,789,148

**Unitil Energy Systems
Street Lighting Comparison**

		High Pressure Sodium							Mercury Vapor					Metal Halide									
Line No	Description	Power Brkt 50	Power Brkt 100	SL/Highway 250	SL/Highway 400	SL/Highway 1000(240v)	SL/Highway 1000(480v)	Flood 400	SL/HW 100	SL/HW 175	Flood 400	Power Bracket 100	Power Bracket 175	175 Power Brkt	175 SL/HW	175 Flood	250 Power Brkt	250 SL/HW	250 Flood	400 Power Brkt	400 SL/HW	400 Flood	
1	(Monthly)	(1)	(2)			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
2	Current Rates	\$7.37	\$8.39	\$11.82	\$15.16	\$26.94	\$26.94	\$14.80	\$7.96	\$8.94	\$14.24	\$7.88	\$9.54	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
3	Proposed Rates	\$8.79	\$10.01	\$14.10	\$18.09	\$32.14	\$32.14	\$17.66	\$9.50	\$10.67	\$16.99	\$9.40	\$11.38	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
4	Street Lighting Study	\$7.85	\$7.84	\$8.70	\$9.97	\$30.42	\$22.49	\$12.20	\$7.72	\$7.76	\$11.92	\$8.26	\$8.62	\$10.55	\$11.33	\$13.24	\$11.27	\$12.41	\$14.37	\$12.11	\$12.90	\$14.40	
5																							
6																							
7	Study-Current	\$0.48	(\$0.55)	(\$3.12)	(\$5.19)	\$3.48	(\$4.45)	(\$2.60)	(\$0.24)	(\$1.18)	(\$2.32)	\$0.38	(\$0.92)										
8																							
9	Study-Proposed	(\$0.94)	(\$2.17)	(\$5.40)	(\$8.12)	(\$1.72)	(\$9.65)	(\$5.46)	(\$1.78)	(\$2.91)	(\$5.07)	(\$1.14)	(\$2.76)										
10																							
11	Proposed/Current	119.3%	119.3%	119.3%	119.3%	119.3%	119.3%	119.3%	119.3%	119.4%	119.3%	119.3%	119.3%										
12																							
13	Proposed/Study	112.0%	127.8%	162.1%	181.5%	105.7%	142.9%	144.8%	123.0%	137.4%	142.6%	113.8%	132.0%										
14																							
15	Comparable Pricing Adjustment Factor													1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	
16	Proposed New MH Pricing													\$13.71	\$14.73	\$17.21	\$14.65	\$16.13	\$18.68	\$15.75	\$16.77	\$18.72	

Notes:

- Mercury vapor power bracket in columns k and l are currently assuming streetlighting 100w and 175w. This is currently a guess that needs to be verified.
- Current Rates and Proposed Rates come from, UES Rate Design 2009.xls.

Unitil Energy Systems, Inc.
Rate Design Calculation
Individual Rate Design Calculations

	Billing Units	Settlement Proposed Rates	Settlement Design Revenue May 1, 2011	Step 1 Adjustment Rates	Step 1 Adjustment Revenue May 1, 2011 (No rate case expense)	Percent Increase	Projected Step 2 Adjustment Rates	Projected Step 2 Adjustment Revenue May 1, 2012	Percent Increase	Projected Step 3 Adjustment Rates	Projected Step 3 Adjustment Revenue May 1, 2013	Percent Increase	Projected Step 4 Adjustment Rates	Projected Step 4 Adjustment Revenue May 1, 2014	Percent Increase
Residential - D															
Test Year Consumers	763,694	\$10.27	\$7,843,138	\$10.27	\$7,843,138		\$10.27	\$7,843,138		\$10.27	\$7,843,138		\$10.27	\$7,843,138	
First 250 kWh	172,809,013	\$0.02286	\$3,950,414	\$0.02709	\$4,680,902		\$0.02891	\$4,996,208		\$0.03118	\$5,387,858		\$0.03293	\$5,689,993	
Excess kWh	307,829,586	\$0.02786	\$8,576,132	\$0.03209	\$9,877,371		\$0.03391	\$10,439,035		\$0.03618	\$11,136,692		\$0.03793	\$11,674,894	
Total Design Revenue			\$20,369,684		\$22,401,411	9.97%		\$23,278,380	3.91%		\$24,367,688	4.68%		\$25,208,025	3.45%
Small General Service - G2 kWh															
Test Year Consumers	6,691	\$12.50	\$83,638	\$12.50	\$83,638		\$12.86	\$86,049		\$13.30	\$89,009		\$13.64	\$91,260	
Annual kWh	774,710	\$0.01918	\$14,859	\$0.02856	\$22,124		\$0.02938	\$22,762		\$0.03039	\$23,545		\$0.03116	\$24,140	
Total Design Revenue			\$98,497		\$105,762	7.38%		\$108,811	2.88%		\$112,553	3.44%		\$115,400	2.53%
Small General Service - G2 QR WH /SH															
Test Year Consumers	3,831	\$5.60	\$21,454	\$5.60	\$21,454		\$5.76	\$22,073		\$5.96	\$22,832		\$6.11	\$23,409	
Annual kWh	6,204,726	\$0.02537	\$157,414	\$0.02750	\$170,607		\$0.02829	\$175,526		\$0.02926	\$181,563		\$0.03000	\$186,155	
Total Design Revenue			\$178,868		\$192,062	7.38%		\$197,598	2.88%		\$204,395	3.44%		\$209,565	2.53%
Small General Service - G2 Demand															
Test Year Consumers	118,727	\$16.50	\$1,958,990	\$16.50	\$1,958,990		\$16.98	\$2,015,463		\$17.56	\$2,084,787		\$18.00	\$2,137,516	
Demand kW	1,301,458	\$8.48	\$11,036,365	\$9.22	\$11,993,466		\$9.48	\$12,338,637		\$9.81	\$12,762,356		\$10.05	\$13,084,650	
Annual kWh	333,296,033	\$0.00000	\$0	\$0.00000	\$0		\$0.00000	\$0		\$0.00000	\$0		\$0.00000	\$0	
Total Design Revenue			\$12,995,356		\$13,952,456	7.36%		\$14,354,100	2.88%		\$14,847,142	3.43%		\$15,222,166	2.53%
G2 Demand - kW Transformer Ownership Discount															
Test Year kW	50,700	(\$0.39)	-\$19,773	(\$0.39)	-\$19,773		(\$0.39)	-\$19,773		(\$0.39)	-\$19,773		(\$0.39)	-\$19,773	
Total Design Revenue			-\$19,773		-\$19,773	0.00%		-\$19,773	0.00%		-\$19,773	0.00%		-\$19,773	0.00%
Subtotal G2 Demand inc. Transformer Ownership Discount															
Total Design Revenue			\$12,975,582		\$13,932,683	7.38%		\$14,334,327	2.88%		\$14,827,369	3.44%		\$15,202,393	2.53%
Large General Service - G1															
Test Year Consumers Secondary	1,382	\$87.09	\$120,358	\$87.09	\$120,358		\$89.60	\$123,828		\$92.68	\$128,087		\$95.03	\$131,327	
Test Year Consumers Primary	432	\$51.61	\$22,296	\$51.61	\$22,296		\$53.10	\$22,938		\$54.92	\$23,727		\$56.31	\$24,327	
Demand kVA	989,158	\$5.81	\$5,747,007	\$6.24	\$6,169,565		\$6.41	\$6,342,778		\$6.63	\$6,555,407		\$6.79	\$6,717,139	
Annual kWh	347,650,754	\$0.00000	\$0	\$0.00000	\$0		\$0.00000	\$0		\$0.00000	\$0		\$0.00000	\$0	
Total Design Revenue			\$5,889,661		\$6,312,219	7.17%		\$6,489,544	2.81%		\$6,707,221	3.35%		\$6,872,793	2.47%
G1 - kVA Transformer Ownership Discount															
Test Year kVA	412,729	(\$0.39)	-\$160,964	(\$0.39)	-\$160,964		(\$0.39)	-\$160,964		(\$0.39)	-\$160,964		(\$0.39)	-\$160,964	
Total Design Revenue			-\$160,964		-\$160,964	0.00%		-\$160,964	0.00%		-\$160,964	0.00%		-\$160,964	0.00%
Subtotal G1 inc. Transformer Ownership Discount															
Total Design Revenue			\$5,728,696		\$6,151,254	7.38%		\$6,328,580	2.88%		\$6,546,257	3.44%		\$6,711,829	2.53%

Unitil Energy Systems, Inc.
Rate Design Calculation
Individual Rate Design Calculations

					Step 1 Adjustment Revenue May 1, 2011 (No rate case expense)	Percent Increase	Projected Step 2 Adjustment Rates	Projected Step 2 Adjustment Revenue May 1, 2012	Percent Increase	Projected Step 3 Adjustment Rates	Projected Step 3 Adjustment Revenue May 1, 2013	Percent Increase	Projected Step 4 Adjustment Rates	Projected Step 4 Adjustment Revenue May 1, 2014	Percent Increase
	Billing Units	Settlement Proposed Rates	Settlement Design Revenue May 1, 2011	Step 1 Adjustment Rates											
Outdoor Lighting - OL															
Delivery charge - Annual kWh	8,988,739	\$0.00000	\$0	\$0.00000	\$0		\$0.00000	\$0		\$0.00000	\$0		\$0.00000	\$0	
Fixture revenue															
100W Mercury Vapor Street	21,269	\$9.40	\$199,929	\$10.09	\$214,676		\$10.38	\$220,864		\$10.74	\$228,461		\$11.01	\$234,239	
175W Mercury Vapor Street	1,155	\$11.38	\$13,144	\$12.22	\$14,113		\$12.57	\$14,520		\$13.00	\$15,020		\$13.33	\$15,400	
250W Mercury Vapor Street	1,415	\$13.07	\$18,494	\$14.03	\$19,858		\$14.44	\$20,431		\$14.94	\$21,133		\$15.31	\$21,668	
400W Mercury Vapor Street	3,578	\$15.79	\$56,497	\$16.95	\$60,664		\$17.44	\$62,413		\$18.04	\$64,559		\$18.50	\$66,192	
1000W Mercury Vapor Street	60	\$32.56	\$1,954	\$34.96	\$2,098		\$35.97	\$2,158		\$37.21	\$2,232		\$38.15	\$2,289	
250W Mercury Vapor Flood	1,085	\$14.00	\$15,190	\$15.03	\$16,310		\$15.47	\$16,781		\$16.00	\$17,358		\$16.40	\$17,797	
400W Mercury Vapor Flood	2,344	\$16.99	\$39,825	\$18.24	\$42,762		\$18.77	\$43,995		\$19.41	\$45,508		\$19.91	\$46,659	
1000W Mercury Vapor Flood	783	\$28.95	\$22,668	\$31.09	\$24,340		\$31.98	\$25,042		\$33.08	\$25,903		\$33.92	\$26,558	
100W Mercury Vapor Power Bracket	6,406	\$9.50	\$60,857	\$10.20	\$65,346		\$10.49	\$67,230		\$10.86	\$69,542		\$11.13	\$71,301	
175W Mercury Vapor Power Bracket	1,072	\$10.67	\$11,438	\$11.46	\$12,282		\$11.79	\$12,636		\$12.19	\$13,071		\$12.50	\$13,401	
50W Sodium Vapor Street	37,978	\$9.59	\$364,209	\$10.30	\$391,074		\$10.59	\$402,347		\$10.96	\$416,186		\$11.24	\$426,713	
100W Sodium Vapor Street	1,067	\$10.95	\$11,684	\$11.76	\$12,545		\$12.10	\$12,907		\$12.51	\$13,351		\$12.83	\$13,689	
150W Sodium Vapor Street	4,510	\$11.00	\$49,610	\$11.81	\$53,269		\$12.15	\$54,805		\$12.57	\$56,690		\$12.89	\$58,124	
250W Sodium Vapor Street	11,866	\$14.10	\$167,311	\$15.14	\$179,652		\$15.58	\$184,831		\$16.11	\$191,188		\$16.52	\$196,024	
400W Sodium Vapor Street	3,084	\$18.09	\$55,790	\$19.42	\$59,905		\$19.98	\$61,632		\$20.67	\$63,751		\$21.19	\$65,364	
1000W Sodium Vapor Street	1,685	\$32.14	\$54,156	\$34.51	\$58,151		\$35.51	\$59,827		\$36.73	\$61,885		\$37.66	\$63,450	
150W Sodium Vapor Flood	2,834	\$12.87	\$36,474	\$13.82	\$39,164		\$14.22	\$40,293		\$14.71	\$41,679		\$15.08	\$42,733	
250W Sodium Vapor Flood	3,397	\$15.39	\$52,280	\$16.53	\$56,136		\$17.00	\$57,754		\$17.59	\$59,741		\$18.03	\$61,252	
400W Sodium Vapor Flood	4,910	\$17.66	\$86,711	\$18.96	\$93,107		\$19.51	\$95,791		\$20.18	\$99,085		\$20.69	\$101,591	
1000W Sodium Vapor Flood	3,519	\$32.43	\$114,121	\$34.82	\$122,539		\$35.83	\$126,071		\$37.06	\$130,408		\$38.00	\$133,706	
50W Sodium Vapor Power Bracket	1,153	\$8.79	\$10,135	\$9.44	\$10,882		\$9.71	\$11,196		\$10.04	\$11,581		\$10.30	\$11,874	
100W Sodium Vapor Power Bracket	649	\$10.01	\$6,496	\$10.75	\$6,976		\$11.06	\$7,177		\$11.44	\$7,424		\$11.73	\$7,611	
175W Metal Halide Street	0	\$14.73	\$0	\$15.82	\$0		\$16.27	\$0		\$16.83	\$0		\$17.26	\$0	
250W Metal Halide Street	0	\$16.13	\$0	\$17.32	\$0		\$17.82	\$0		\$18.43	\$0		\$18.90	\$0	
400W Metal Halide Street	0	\$16.77	\$0	\$18.01	\$0		\$18.53	\$0		\$19.16	\$0		\$19.65	\$0	
175W Metal Halide Flood	0	\$17.21	\$0	\$18.48	\$0		\$19.01	\$0		\$19.67	\$0		\$20.16	\$0	
250W Metal Halide Flood	0	\$18.68	\$0	\$20.06	\$0		\$20.64	\$0		\$21.35	\$0		\$21.89	\$0	
400W Metal Halide Flood	0	\$18.72	\$0	\$20.10	\$0		\$20.68	\$0		\$21.39	\$0		\$21.93	\$0	
175W Metal Halide Power Bracket	0	\$13.71	\$0	\$14.72	\$0		\$15.15	\$0		\$15.67	\$0		\$16.06	\$0	
250W Metal Halide Power Bracket	0	\$14.65	\$0	\$15.73	\$0		\$16.18	\$0		\$16.74	\$0		\$17.16	\$0	
400W Metal Halide Power Bracket	0	\$15.75	\$0	\$16.91	\$0		\$17.40	\$0		\$18.00	\$0		\$18.45	\$0	
Total Design Revenue			\$1,448,970		\$1,555,848	7.38%		\$1,600,699	2.88%		\$1,655,757	3.44%		\$1,697,635	2.53%
Total Design Revenue			\$40,800,297		\$44,339,019			\$45,848,395			\$47,714,019			\$49,144,847	
Total Billed kWh	1,177,553,561														
Total Billed kW/kVA	2,290,616														
Step Adjustment (including recoupment)					\$3,538,722			\$1,509,376			\$1,865,624			\$1,430,828	
Step Adjustment Percentage Increase					8.67%			3.40%			4.07%			3.00%	
Residential Step Adjustment Percentage Increase over prior year (115% of overall)					9.97%			3.91%			4.68%			3.45%	
Non-residential Step Adjustment Percentage Increase					7.38%			2.88%			3.44%			2.53%	

Unitil Energy Systems, Inc.
Present and Proposed Rates

	<u>Rate Class</u>		<u>July 1, 2010 Distribution Charges</u>	<u>May 1, 2011 Distribution Charges</u>	<u>Change, %</u>
1	D	Customer Charge	\$8.40	\$10.27	22.3%
2					
3		First 250 kWh	\$0.02248	\$0.02709	20.5%
4		Excess 250 kWh	\$0.02748	\$0.03209	16.8%
5					
6	G2	Customer Charge	\$11.00	\$16.50	50.0%
7					
8		All kW	\$7.03	\$9.22	31.1%
9					
10		All kWh	\$0.00438	\$0.00000	-100.0%
11					
12	G2 - kWh meter	Customer Charge	\$8.40	\$12.50	48.8%
13					
14		All kWh	\$0.03413	\$0.02856	-16.3%
15					
16	G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$3.75	\$5.60	49.3%
17					
18		All kWh	\$0.02526	\$0.02750	8.9%
19					
20	G1	Customer Charge Secondary	\$108.86	\$87.09	-20.0%
21		Customer Charge Primary	\$64.51	\$51.61	-20.0%
22		All kVA	\$5.69	\$6.24	9.6%
23					
24		All kWh	\$0.00438	\$0.00000	-100.0%
25	Transformer				
26	Ownership Credit	All kW (G2) or kVA (G1)	(\$0.35)	(\$0.39)	11.4%
27					
28	OL	All kWh	\$0.00438	\$0.00000	-100.0%
29		100W Mercury Vapor Street	\$7.88	\$10.09	28.1%
30		175W Mercury Vapor Street	\$9.54	\$12.22	28.1%
31		250W Mercury Vapor Street	\$10.95	\$14.03	28.2%
32		400W Mercury Vapor Street	\$13.23	\$16.95	28.2%
33		1000W Mercury Vapor Street	\$27.29	\$34.96	28.1%
34		250W Mercury Vapor Flood	\$11.73	\$15.03	28.2%
35		400W Mercury Vapor Flood	\$14.24	\$18.24	28.1%
36		1000W Mercury Vapor Flood	\$24.26	\$31.09	28.1%
37		100W Mercury Vapor Power Bracket	\$7.96	\$10.20	28.1%
38		175W Mercury Vapor Power Bracket	\$8.94	\$11.46	28.2%
39		50W Sodium Vapor Street	\$8.04	\$10.30	28.1%
40		100W Sodium Vapor Street	\$9.18	\$11.76	28.1%
41		150W Sodium Vapor Street	\$9.22	\$11.81	28.1%
42		250W Sodium Vapor Street	\$11.82	\$15.14	28.1%
43		400W Sodium Vapor Street	\$15.16	\$19.42	28.1%
44		1000W Sodium Vapor Street	\$26.94	\$34.51	28.1%
45		150W Sodium Vapor Flood	\$10.79	\$13.82	28.1%
46		250W Sodium Vapor Flood	\$12.90	\$16.53	28.1%
47		400W Sodium Vapor Flood	\$14.80	\$18.96	28.1%
48		1000W Sodium Vapor Flood	\$27.18	\$34.82	28.1%
49		50W Sodium Vapor Power Bracket	\$7.37	\$9.44	28.1%
50		100W Sodium Vapor Power Bracket	\$8.39	\$10.75	28.1%
51		175W Metal Halide Street	n/a	\$15.82	n/a
52		250W Metal Halide Street	n/a	\$17.32	n/a
53		400W Metal Halide Street	n/a	\$18.01	n/a
54		175W Metal Halide Flood	n/a	\$18.48	n/a
55		250W Metal Halide Flood	n/a	\$20.06	n/a
56		400W Metal Halide Flood	n/a	\$20.10	n/a
57		175W Metal Halide Power Bracket	n/a	\$14.72	n/a
58		250W Metal Halide Power Bracket	n/a	\$15.73	n/a
		400W Metal Halide Power Bracket	n/a	\$16.91	n/a

Unitil Energy Systems, Inc.
Summary of Percentage Bill Impacts
Based on Average Use

	Permanent Rates May 1, 2011 <u>vs. Nov 1, 2010</u>	Permanent Rates plus Step 1 (no rate case expense) May 1, 2011 <u>vs. Nov 1, 2010</u>	Projected Step 2 May 1, 2012 <u>vs. May 1, 2011</u>	Projected Step 3 May 1, 2013 <u>vs. May 1, 2012</u>	Projected Step 4 May 1, 2014 <u>vs. May 1, 2013</u>
Residential - D	3.1%	6.1%	1.5%	1.2%	1.2%
Small General Service - G2 kWh	10.3%	14.8%	2.0%	1.6%	1.5%
Small General Service - G2 QR WH /SH	1.7%	3.4%	0.8%	0.7%	0.6%
Small General Service - G2 Demand	3.1%	5.2%	1.0%	0.8%	0.8%
Large General Service - G1	-2.8%	-1.7%	0.6%	0.4%	0.4%
50W Sodium Vapor Street*	14.4%	21.4%	2.9%	2.3%	2.1%

* represents approx. 32.8% of test year lights

Note: Bill impact calculations presented on Attachment 5 and Attachments 5a through 5e assume that Default Service charges are the same as current charges. Percentage bill impacts will be lower if Default Service prices increase.

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates versus Current Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers						
Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
0-100	7.1%	41	\$13.40	\$15.33	\$1.92	14.4%
101-200	8.1%	154	\$27.30	\$29.38	\$2.08	7.6%
201-300	10.4%	251	\$39.34	\$41.55	\$2.21	5.6%
301-400	11.0%	351	\$52.06	\$54.40	\$2.34	4.5%
401-500	10.8%	450	\$64.78	\$67.25	\$2.47	3.8%
501-750	22.2%	618	\$86.27	\$88.97	\$2.70	3.1%
750-1,000	13.8%	864	\$117.80	\$120.83	\$3.03	2.6%
1,000-1,500	11.6%	1,198	\$160.50	\$163.98	\$3.48	2.2%
1,501-2,000	3.2%	1,702	\$225.01	\$229.16	\$4.15	1.8%
2,001-3,500	1.7%	2,448	\$320.56	\$325.71	\$5.15	1.6%
3,501-5,000	0.2%	4,036	\$523.84	\$531.12	\$7.28	1.4%
5,000+	0.0%	7,268	\$937.66	\$949.27	\$11.61	1.2%
Approx. Average		629	\$87.68	\$90.39	\$2.71	3.1%
Unitil Energy Systems, Inc.			Unitil Energy Systems, Inc.			
Rates - Effective 11/1/2010:			Rates - Proposed 5/1/2011 Permanent:			
Customer Charge	\$8.40		Customer Charge	\$10.27		
	<u>First 250 kWh</u>	<u>Over 250 kWh</u>		<u>First 250 kWh</u>	<u>Over 250 kWh</u>	
Distribution Charge	\$0.02248	\$0.02748	Distribution Charge	\$0.02286	\$0.02786	
External Delivery Charge	\$0.01688	\$0.01688	External Delivery Charge	\$0.01688	\$0.01688	
Stranded Cost Charge	\$0.00138	\$0.00138	Stranded Cost Charge	\$0.00138	\$0.00138	
Storm Recovery Adj. Factor	\$0.00000	\$0.00000	Storm Recovery Adj. Factor	\$0.00096	\$0.00096	
System Benefits Charge	\$0.00330	\$0.00330	System Benefits Charge	\$0.00330	\$0.00330	
Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>	Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>	
TOTAL	\$0.12303	\$0.12803	TOTAL	\$0.12437	\$0.12937	

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G2 Rate Customers								
Average Load Factor	kW Range	Percentage Bills	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
28%	0-1.0	25.0%	0.7	149	\$31.75	\$37.79	\$6.04	19.0%
26%	1.1-2	9.0%	1.5	283	\$51.32	\$58.03	\$6.71	13.1%
23%	2.1-3	7.2%	2.6	436	\$75.14	\$82.90	\$7.76	10.3%
25%	3.1-4	6.4%	3.4	620	\$100.47	\$108.83	\$8.36	8.3%
24%	4.1-5	5.8%	4.6	793	\$127.04	\$136.52	\$9.48	7.5%
24%	5.1-6	5.3%	5.5	981	\$153.11	\$163.24	\$10.13	6.6%
25%	6.1-7	4.5%	6.3	1,155	\$176.96	\$187.65	\$10.69	6.0%
25%	7.1-8	3.7%	7.4	1,368	\$206.70	\$218.19	\$11.48	5.6%
26%	8.1-9	3.2%	8.3	1,573	\$234.86	\$246.99	\$12.13	5.2%
25%	9.1-10	2.7%	9.8	1,815	\$270.91	\$284.39	\$13.48	5.0%
27%	10.1-12	4.5%	11.0	2,208	\$320.85	\$334.80	\$13.95	4.3%
30%	12.1-14	3.4%	13.0	2,851	\$401.86	\$416.42	\$14.56	3.6%
29%	14.1-16	2.7%	16.0	3,399	\$480.71	\$497.75	\$17.04	3.5%
31%	16.1-18	2.0%	17.2	3,870	\$538.33	\$555.48	\$17.15	3.2%
33%	18.1-20	1.7%	18.3	4,468	\$609.11	\$625.92	\$16.81	2.8%
35%	20.1-22.5	1.7%	20.0	5,080	\$684.44	\$701.51	\$17.07	2.5%
30%	22.6-25	1.2%	27.5	6,114	\$846.82	\$871.28	\$24.46	2.9%
38%	25.1-30	1.9%	26.3	7,219	\$952.82	\$971.71	\$18.89	2.0%
37%	30.1-35	1.4%	33.4	9,077	\$1,197.97	\$1,220.86	\$22.89	1.9%
35%	35.1-40	1.1%	42.0	10,778	\$1,437.05	\$1,466.54	\$29.49	2.1%
43%	40.1-45	0.8%	40.8	12,685	\$1,626.66	\$1,647.88	\$21.22	1.3%
42%	45.1-50	0.7%	48.0	14,581	\$1,876.71	\$1,901.99	\$25.28	1.3%
44%	50.1-60	1.0%	55.1	17,691	\$2,251.96	\$2,276.92	\$24.96	1.1%
45%	60.1-70	0.8%	60.3	20,018	\$2,531.48	\$2,555.95	\$24.47	1.0%
53%	70.1-80	0.5%	61.2	23,718	\$2,923.11	\$2,936.29	\$13.18	0.5%
52%	80.1-90	0.4%	72.2	27,628	\$3,409.86	\$3,425.63	\$15.77	0.5%
37%	90.1-100	0.3%	112.9	30,812	\$4,036.34	\$4,100.14	\$63.80	1.6%
41%	100.1-120	0.5%	111.4	33,185	\$4,272.23	\$4,325.72	\$53.50	1.3%
42%	120.1-140	0.3%	126.7	38,785	\$4,966.32	\$5,022.93	\$56.61	1.1%
42%	140.1-160	0.2%	150.9	46,474	\$5,941.42	\$6,006.72	\$65.30	1.1%
43%	160.1-200	0.2%	173.0	54,259	\$6,911.93	\$6,982.66	\$70.72	1.0%
23%	200.1+	0.1%	372.5	62,271	\$9,196.06	\$9,528.74	\$332.68	3.6%
Approx. Average			11.0	2,807	\$382.93	\$394.78	\$11.85	3.1%
Unitil Energy Systems, Inc. Rates - Effective 11/1/2010:					Unitil Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent:			
Customer Charge			\$11.00		Customer Charge			\$16.50
			<u>All kW</u>					<u>All kW</u>
Distribution Charge			\$7.03		Distribution Charge			\$8.48
Stranded Cost Charge			<u>\$0.24</u>		Stranded Cost Charge			<u>\$0.24</u>
TOTAL			\$7.27		TOTAL			\$8.72
			<u>kWh</u>					<u>kWh</u>
Distribution Charge			\$0.00438		Distribution Charge			\$0.00000
External Delivery Charge			\$0.01688		External Delivery Charge			\$0.01688
Stranded Cost Charge			\$0.00046		Stranded Cost Charge			\$0.00046
Storm Recovery Adj. Factor			\$0.00000		Storm Recovery Adj. Factor			\$0.00096
System Benefits Charge			\$0.00330		System Benefits Charge			\$0.00330
Fixed Default Service Charge			<u>\$0.07899</u>		Fixed Default Service Charge			<u>\$0.07899</u>
TOTAL			\$0.10401		TOTAL			\$0.10059

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G2 - kWh meter Rate Customers						
Range Monthly kWh	Percentage Bills	Average Monthly kWh	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
0-50	50.7%	17	\$10.69	\$14.56	\$3.86	36.1%
51-100	16.5%	72	\$18.08	\$21.17	\$3.10	17.1%
101-200	16.4%	147	\$28.26	\$30.29	\$2.04	7.2%
201-300	6.9%	243	\$41.08	\$41.79	\$0.71	1.7%
301-400	3.8%	348	\$55.20	\$54.44	(\$0.76)	-1.4%
401-500	1.9%	447	\$68.60	\$66.45	(\$2.15)	-3.1%
501-600	1.3%	547	\$82.05	\$78.50	(\$3.55)	-4.3%
601-700	0.6%	659	\$97.14	\$92.02	(\$5.12)	-5.3%
701-800	0.5%	760	\$110.70	\$104.17	(\$6.53)	-5.9%
801-1,000	0.5%	889	\$128.16	\$119.82	(\$8.34)	-6.5%
1,000+	0.9%	1,526	\$213.98	\$196.73	(\$17.25)	-8.1%
Approx. Average		116	\$24.02	\$26.50	\$2.48	10.3%
Unitil Energy Systems, Inc. Rates - Effective 11/1/2010:			Unitil Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent:			
Customer Charge		\$8.40	Customer Charge		\$12.50	
		<u>All kWh</u>			<u>All kWh</u>	
Distribution Charge		\$0.03413	Distribution Charge		\$0.01918	
External Delivery Charge		\$0.01688	External Delivery Charge		\$0.01688	
Stranded Cost Charge		\$0.00138	Stranded Cost Charge		\$0.00138	
Storm Recovery Adj. Factor		\$0.00000	Storm Recovery Adj. Factor		\$0.00096	
System Benefits Charge		\$0.00330	System Benefits Charge		\$0.00330	
Fixed Default Service Charge		<u>\$0.07899</u>	Fixed Default Service Charge		<u>\$0.07899</u>	
TOTAL		\$0.13468	TOTAL		\$0.12069	

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G2 - QRWH and SH Rate Customers							
Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference	
0-250	39.9%	77	\$13.44	\$15.38	\$1.93	14.4%	
251-500	14.5%	365	\$49.63	\$51.87	\$2.24	4.5%	
501-750	8.7%	621	\$81.91	\$84.42	\$2.51	3.1%	
751-1,000	6.1%	870	\$113.23	\$116.01	\$2.78	2.5%	
1,001-2,000	11.7%	1,425	\$183.01	\$186.39	\$3.37	1.8%	
2,001-3,000	6.3%	2,469	\$314.39	\$318.88	\$4.49	1.4%	
3,001-4,000	3.2%	3,472	\$440.55	\$446.12	\$5.56	1.3%	
4,001-5,000	2.0%	4,394	\$556.55	\$563.11	\$6.55	1.2%	
5,001-6,000	1.8%	5,409	\$684.21	\$691.85	\$7.64	1.1%	
6,001-7,000	1.2%	6,504	\$822.03	\$830.84	\$8.81	1.1%	
7,001-8,000	0.7%	7,498	\$947.02	\$956.90	\$9.87	1.0%	
8,001-9,000	0.7%	8,503	\$1,073.47	\$1,084.42	\$10.95	1.0%	
9,001-10,000	0.4%	9,407	\$1,187.26	\$1,199.18	\$11.92	1.0%	
10,001+	2.8%	22,581	\$2,844.66	\$2,870.67	\$26.01	0.9%	
Approx. Average		1,620	\$207.56	\$211.15	\$3.58	1.7%	
Unitil Energy Systems, Inc. Rates - Effective 11/1/2010:				Unitil Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent:			
Customer Charge	\$3.75			Customer Charge	\$5.60		
	<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge	\$0.02526			Distribution Charge	\$0.02537		
External Delivery Charge	\$0.01688			External Delivery Charge	\$0.01688		
Stranded Cost Charge	\$0.00138			Stranded Cost Charge	\$0.00138		
Storm Recovery Adj. Factor	\$0.00000			Storm Recovery Adj. Factor	\$0.00096		
System Benefits Charge	\$0.00330			System Benefits Charge	\$0.00330		
Fixed Default Service Charge	<u>\$0.07899</u>			Fixed Default Service Charge	<u>\$0.07899</u>		
TOTAL	\$0.12581			TOTAL	\$0.12688		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
1	52.4%	430	164,350		Yes	\$18,643.22	\$18,093.73	(\$549.49)	-2.9%
2	26.6%	247	47,947	1	Yes	\$6,041.14	\$5,886.92	(\$154.23)	-2.6%
3	19.1%	254	35,350		Yes	\$5,013.80	\$4,891.46	(\$122.34)	-2.4%
4	35.8%	508	132,729		Yes	\$15,991.66	\$15,556.59	(\$435.08)	-2.7%
5	34.9%	390	99,143	1	Yes	\$11,748.49	\$11,433.85	(\$314.64)	-2.7%
6	27.1%	226	44,627			\$5,840.02	\$5,692.71	(\$147.31)	-2.5%
7	46.9%	365	124,792			\$14,529.00	\$14,124.21	(\$404.79)	-2.8%
8	27.8%	273	55,500			\$7,191.63	\$7,012.84	(\$178.79)	-2.5%
9	50.1%	276	100,989	1	Yes	\$11,293.21	\$10,963.48	(\$329.73)	-2.9%
10	30.3%	764	169,013	1	Yes	\$20,540.08	\$20,020.64	(\$519.43)	-2.5%
11	50.8%	554	205,420			\$23,563.91	\$22,906.04	(\$657.87)	-2.8%
12	43.5%	319	101,250			\$11,946.55	\$11,616.76	(\$329.79)	-2.8%
13	34.2%	453	112,933			\$13,899.93	\$13,546.29	(\$353.64)	-2.5%
14	53.7%	313	122,575			\$13,998.72	\$13,595.28	(\$403.44)	-2.9%
15	44.3%	477	154,250			\$18,092.26	\$17,600.22	(\$492.04)	-2.7%
16	29.6%	568	122,900			\$15,572.09	\$15,198.21	(\$373.88)	-2.4%
17	51.1%	972	362,861	1	Yes	\$40,300.59	\$39,147.75	(\$1,152.84)	-2.9%
18	64.7%	527	248,975			\$27,669.73	\$26,859.72	(\$810.01)	-2.9%
19	67.4%	1,210	594,862	2	Yes	\$62,911.12	\$61,028.39	(\$1,882.73)	-3.0%
20	34.9%	419	106,657	1	Yes	\$12,631.07	\$12,293.52	(\$337.55)	-2.7%
21	46.0%	299	100,339	1	Yes	\$11,358.55	\$11,032.80	(\$325.75)	-2.9%
22	25.3%	317	58,571	1	Yes	\$7,451.50	\$7,267.16	(\$184.34)	-2.5%
23	58.8%	305	130,928	1	Yes	\$14,327.36	\$13,899.55	(\$427.81)	-3.0%
24	50.3%	177	64,838	1	Yes	\$7,269.64	\$7,053.26	(\$216.37)	-3.0%
25	62.2%	521	236,367			\$26,395.51	\$25,627.83	(\$767.67)	-2.9%
26	64.3%	438	205,800			\$22,905.72	\$22,232.71	(\$673.01)	-2.9%
27	46.9%	1,598	547,493	1	Yes	\$61,501.28	\$59,778.65	(\$1,722.62)	-2.8%
28	55.2%	626	252,116	2	Yes	\$27,321.31	\$26,524.68	(\$796.63)	-2.9%
29	47.7%	566	197,270		Yes	\$22,644.70	\$21,993.57	(\$651.12)	-2.9%
30	40.3%	464	136,343	1	Yes	\$15,732.09	\$15,298.60	(\$433.49)	-2.8%
31	20.1%	289	42,480		Yes	\$5,911.78	\$5,767.87	(\$143.91)	-2.4%
32	22.1%	570	91,753	1	Yes	\$12,042.57	\$11,766.83	(\$275.74)	-2.3%
33	26.5%	528	102,000			\$13,282.16	\$12,974.93	(\$307.24)	-2.3%
34	43.1%	219	68,870			\$8,174.44	\$7,943.43	(\$231.01)	-2.8%
35	50.6%	3,840	1,417,143	2	Yes	\$155,036.63	\$150,643.19	(\$4,393.44)	-2.8%
36	49.3%	257	92,610			\$10,728.86	\$10,421.23	(\$307.64)	-2.9%
37	54.5%	609	242,050			\$27,484.00	\$26,707.48	(\$776.52)	-2.8%
38	50.9%	433	160,713	2	Yes	\$17,624.73	\$17,114.85	(\$509.88)	-2.9%
39	40.0%	251	73,317			\$8,802.43	\$8,560.04	(\$242.39)	-2.8%
40	36.0%	279	73,300		Yes	\$8,872.90	\$8,622.78	(\$250.12)	-2.8%
41	38.2%	305	85,080			\$10,280.50	\$10,004.37	(\$276.13)	-2.7%
42	65.6%	2,020	967,047	2	Yes	\$102,527.15	\$99,478.68	(\$3,048.47)	-3.0%
43	60.9%	1,269	563,972	2	Yes	\$60,316.34	\$58,540.12	(\$1,776.22)	-2.9%
44	66.6%	3,095	1,504,113	2		\$160,215.90	\$155,597.36	(\$4,618.54)	-2.9%
45	36.7%	448	119,913	1	Yes	\$14,064.02	\$13,684.31	(\$379.71)	-2.7%
46	30.1%	388	85,333			\$10,804.34	\$10,537.27	(\$267.07)	-2.5%
47	51.9%	1,079	408,466	2	Yes	\$44,577.75	\$43,300.05	(\$1,277.69)	-2.9%
48	63.5%	843	391,000			\$43,484.35	\$42,226.55	(\$1,257.80)	-2.9%
49	39.5%	304	87,450			\$10,503.35	\$10,218.92	(\$284.42)	-2.7%
50	31.0%	455	102,833			\$12,921.93	\$12,603.05	(\$318.88)	-2.5%
Approx Average		546	191,285			\$21,747.62	\$21,138.74	(\$608.88)	-2.8%
Unitil Energy Systems, Inc. Rates - Effective 11/1/2010:						Unitil Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent:			
Customer Charge - Secondary			\$108.86	Customer Charge - Secondary			\$87.09		
Customer Charge - Primary			\$64.51	Customer Charge - Primary			\$51.61		
			All kVA				All kVA		
Distribution Charge			\$5.69	Distribution Charge			\$5.81		
Stranded Cost Charge			<u>\$0.34</u>	Stranded Cost Charge			<u>\$0.34</u>		
TOTAL			\$6.03	TOTAL			\$6.15		
			All kWh				All kWh		
Distribution Charge			\$0.00438	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00000	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			<u>\$0.07296</u>	Avg Variable Default Service Charge			<u>\$0.07296</u>		
TOTAL			\$0.09793	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.35	Transformer Ownership Credit \$/kVA			\$0.39		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
<u>Customer</u>	<u>Load Factor</u>	<u>Average Monthly kVA</u>	<u>Average kWh</u>	<u>Voltage Discount Tier</u>	<u>Transformer Ownership Credit</u>	<u>Total Bill Using Rates Effective 11/1/2010</u>	<u>Total Bill Using Rates Proposed 5/1/2011</u>	<u>Total Difference</u>	<u>% Total Difference</u>
51	33.5%	264	64,500			\$8,017.20	\$7,806.52	(\$210.68)	-2.6%
52	20.0%	368	53,708			\$7,588.21	\$7,426.93	(\$161.28)	-2.1%
53	14.1%	278	28,625			\$4,586.29	\$4,499.94	(\$86.35)	-1.9%
54	23.7%	303	52,338		Yes	\$6,956.19	\$6,779.67	(\$176.52)	-2.5%
55	53.2%	798	309,833			\$35,263.18	\$34,277.55	(\$985.63)	-2.8%
56	39.8%	272	79,100			\$9,497.70	\$9,238.09	(\$259.60)	-2.7%
57	43.3%	768	242,650			\$28,504.73	\$27,745.29	(\$759.43)	-2.7%
58	41.5%	253	76,583			\$9,133.61	\$8,880.27	(\$253.34)	-2.8%
59	51.8%	327	123,600			\$14,183.41	\$13,778.14	(\$405.27)	-2.9%
60	38.0%	411	113,950			\$13,745.86	\$13,383.69	(\$362.17)	-2.6%
61	43.1%	565	178,100			\$20,959.89	\$20,396.87	(\$563.02)	-2.7%
62	51.0%	477	177,583			\$20,374.70	\$19,802.81	(\$571.89)	-2.8%
63	26.8%	1,322	258,692		Yes	\$32,950.74	\$32,149.99	(\$800.75)	-2.4%
64	53.8%	326	127,875			\$14,595.58	\$14,175.56	(\$420.02)	-2.9%
65	29.0%	259	54,817			\$7,039.35	\$6,861.20	(\$178.15)	-2.5%
66	6.6%	368	17,789			\$4,067.22	\$4,028.72	(\$38.50)	-0.9%
67	35.3%	209	53,767			\$6,633.82	\$6,453.23	(\$180.59)	-2.7%
68	3.5%	1,254	32,000			\$10,806.65	\$10,825.97	\$19.32	0.2%
69	47.8%	338	118,133			\$13,717.16	\$13,331.97	(\$385.20)	-2.8%
70	60.9%	509	226,170			\$25,326.04	\$24,591.83	(\$734.21)	-2.9%
71	36.6%	369	98,618			\$11,990.36	\$11,675.57	(\$314.79)	-2.6%
72	55.4%	344	139,280			\$15,824.44	\$15,367.64	(\$456.80)	-2.9%
73	46.8%	541	184,600			\$21,446.01	\$20,857.77	(\$588.24)	-2.7%
74	52.2%	390	148,660			\$17,019.83	\$16,536.46	(\$483.37)	-2.8%
75	45.5%	238	79,005			\$9,278.62	\$9,015.16	(\$263.45)	-2.8%
76	70.4%	520	267,110			\$29,401.46	\$28,528.55	(\$872.91)	-3.0%
77	48.6%	435	154,450			\$17,857.00	\$17,359.20	(\$497.79)	-2.8%
78	49.5%	283	102,233			\$11,825.40	\$11,487.92	(\$337.48)	-2.9%
79	35.7%	248	64,587			\$7,927.63	\$7,714.71	(\$212.93)	-2.7%
80	57.9%	501	211,680			\$23,859.40	\$23,173.80	(\$685.60)	-2.9%
81	62.8%	689	315,750			\$35,185.53	\$34,166.59	(\$1,018.94)	-2.9%
82	39.5%	464	133,883			\$16,019.97	\$15,596.04	(\$423.93)	-2.6%
83	65.1%	371	176,566			\$19,639.60	\$19,058.54	(\$581.06)	-3.0%
84	60.9%	530	235,640			\$26,378.89	\$25,614.79	(\$764.10)	-2.9%
85	54.2%	700	276,545			\$31,409.25	\$30,525.64	(\$883.61)	-2.8%
86	29.3%	372	79,475			\$10,133.26	\$9,884.29	(\$248.97)	-2.5%
87	29.8%	423	92,096	1	Yes	\$11,259.96	\$10,971.59	(\$288.37)	-2.6%
88	35.4%	265	68,520			\$8,418.18	\$8,193.90	(\$224.28)	-2.7%
89	66.4%	579	280,520			\$31,070.90	\$30,159.22	(\$911.68)	-2.9%
90	40.6%	373	110,710			\$13,202.85	\$12,847.27	(\$355.58)	-2.7%
91	53.9%	433	170,208			\$19,386.24	\$18,834.28	(\$551.96)	-2.8%
92	55.7%	333	135,304			\$15,366.07	\$14,921.50	(\$444.57)	-2.9%
93	0.0%	50	-			\$410.36	\$394.59	(\$15.77)	-3.8%
94	24.7%	221	39,733			\$5,330.38	\$5,199.20	(\$131.18)	-2.5%
95	49.4%	554	200,000			\$23,036.22	\$22,396.95	(\$639.28)	-2.8%
96	58.3%	405	172,296			\$19,421.14	\$18,858.66	(\$562.48)	-2.9%
97	41.4%	348	105,125	2	Yes	\$11,906.54	\$11,573.56	(\$332.98)	-2.8%
98	31.1%	476	108,127	1	Yes	\$13,089.07	\$12,751.06	(\$338.01)	-2.6%
99	71.6%	382	199,570			\$21,953.97	\$21,295.46	(\$658.50)	-3.0%
100	18.1%	77	10,176	1	Yes	\$1,468.87	\$1,427.89	(\$40.98)	-2.8%
Approx Average		546	191,285			\$21,747.62	\$21,138.74	(\$608.88)	-2.8%
Unitil Energy Systems, Inc. Rates - Effective 11/1/2010:						Unitil Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent:			
Customer Charge - Secondary			\$108.86	Customer Charge - Secondary			\$87.09		
Customer Charge - Primary			\$64.51	Customer Charge - Primary			\$51.61		
			<u>All kVA</u>				<u>All kVA</u>		
Distribution Charge			\$5.69	Distribution Charge			\$5.81		
Stranded Cost Charge			<u>\$0.34</u>	Stranded Cost Charge			<u>\$0.34</u>		
TOTAL			\$6.03	TOTAL			\$6.15		
			<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge			\$0.00438	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00000	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			<u>\$0.07296</u>	Avg Variable Default Service Charge			<u>\$0.07296</u>		
TOTAL			\$0.09793	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.35	Transformer Ownership Credit \$/kVA			\$0.39		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
<u>Customer</u>	<u>Load Factor</u>	<u>Average Monthly kVA</u>	<u>Average kWh</u>	<u>Voltage Discount Tier</u>	<u>Transformer Ownership Credit</u>	<u>Total Bill Using Rates Effective 11/1/2010</u>	<u>Total Bill Using Rates Proposed 5/1/2011</u>	<u>Total Difference</u>	<u>% Total Difference</u>
101	56.9%	623	259,008			\$29,232.65	\$28,399.88	(\$832.77)	-2.8%
102	16.6%	261	31,750			\$4,794.25	\$4,695.26	(\$98.99)	-2.1%
103	41.5%	260	78,688			\$9,379.76	\$9,120.02	(\$259.74)	-2.8%
104	46.2%	550	185,411	2	Yes	\$20,602.70	\$20,020.37	(\$582.33)	-2.8%
105	27.7%	599	120,960			\$15,567.85	\$15,204.30	(\$363.55)	-2.3%
106	27.9%	202	41,173			\$5,361.06	\$5,222.76	(\$138.30)	-2.6%
107	37.5%	442	120,783			\$14,600.60	\$14,218.76	(\$381.85)	-2.6%
108	50.7%	323	119,690	2	Yes	\$13,147.83	\$12,764.88	(\$382.95)	-2.9%
109	50.5%	453	166,717			\$19,164.70	\$18,627.07	(\$537.63)	-2.8%
110	48.6%	438	155,456			\$17,975.37	\$17,474.54	(\$500.84)	-2.8%
111	68.7%	531	266,136			\$29,372.87	\$28,504.62	(\$868.25)	-3.0%
112	73.4%	423	226,760			\$24,867.65	\$24,121.15	(\$746.50)	-3.0%
113	62.4%	284	129,411			\$14,494.03	\$14,063.75	(\$430.28)	-3.0%
114	33.6%	403	98,950			\$12,229.12	\$11,917.30	(\$311.82)	-2.5%
115	42.6%	497	154,560			\$18,239.65	\$17,748.88	(\$490.77)	-2.7%
116	55.6%	969	393,479	2	Yes	\$42,559.89	\$41,323.19	(\$1,236.70)	-2.9%
117	35.0%	311	79,547			\$9,774.79	\$9,518.30	(\$256.49)	-2.6%
118	73.0%	193	103,026			\$11,364.44	\$11,013.53	(\$350.91)	-3.1%
119	35.7%	301	78,416			\$9,601.26	\$9,347.39	(\$253.87)	-2.6%
120	7.8%	634	35,956	2	Yes	\$6,939.75	\$6,857.16	(\$82.59)	-1.2%
121	30.8%	251	56,332	2	Yes	\$6,761.37	\$6,581.90	(\$179.47)	-2.7%
122	64.9%	2,524	1,195,701	2	Yes	\$126,894.64	\$123,130.41	(\$3,764.23)	-3.0%
123	54.3%	258	102,099	2	Yes	\$11,125.32	\$10,795.35	(\$329.97)	-3.0%
124	60.1%	2,498	1,096,626	2	Yes	\$117,387.73	\$113,948.44	(\$3,439.29)	-2.9%
125	57.8%	2,298	968,792	2	Yes	\$104,211.45	\$101,178.62	(\$3,032.83)	-2.9%
126	56.2%	219	89,636			\$10,205.37	\$9,903.29	(\$302.09)	-3.0%
127	44.3%	226	73,265			\$8,649.31	\$8,404.16	(\$245.16)	-2.8%
128	51.3%	369	138,091			\$15,855.84	\$15,406.05	(\$449.79)	-2.8%
129	15.4%	378	42,640			\$6,564.78	\$6,442.56	(\$122.22)	-1.9%
130	51.3%	918	343,824		Yes	\$38,992.63	\$37,868.41	(\$1,124.22)	-2.9%
131	25.2%	282	51,900			\$6,890.08	\$6,724.61	(\$165.46)	-2.4%
132	46.0%	460	154,620			\$18,024.52	\$17,529.14	(\$495.37)	-2.7%
133	34.7%	593	150,328			\$18,404.55	\$17,939.79	(\$464.77)	-2.5%
134	37.6%	195	53,537			\$6,527.77	\$6,346.31	(\$181.46)	-2.8%
135	29.2%	268	56,992			\$7,303.32	\$7,118.74	(\$184.58)	-2.5%
136	27.4%	250	49,950			\$6,508.93	\$6,346.35	(\$162.58)	-2.5%
137	47.2%	982	338,733			\$39,205.14	\$38,142.79	(\$1,062.35)	-2.7%
138	73.7%	277	149,205			\$16,391.77	\$15,892.98	(\$498.79)	-3.0%
139	53.7%	467	182,840			\$20,828.27	\$20,237.19	(\$591.08)	-2.8%
140	52.2%	407	155,320			\$17,776.55	\$17,272.49	(\$504.06)	-2.8%
141	28.7%	700	146,489			\$18,672.96	\$18,234.14	(\$438.82)	-2.4%
142	54.3%	845	334,850			\$37,997.10	\$36,931.56	(\$1,065.54)	-2.8%
143	56.5%	462	190,567			\$21,557.30	\$20,939.24	(\$618.06)	-2.9%
144	43.3%	422	133,567			\$15,734.51	\$15,306.60	(\$427.91)	-2.7%
145	70.6%	444	228,950			\$25,207.98	\$24,456.49	(\$751.48)	-3.0%
146	30.4%	973	216,000			\$27,126.04	\$26,482.25	(\$643.79)	-2.4%
147	72.9%	1,005	534,921			\$58,556.36	\$56,825.81	(\$1,730.55)	-3.0%
148	59.8%	443	193,550			\$21,734.94	\$21,104.40	(\$630.54)	-2.9%
149	46.3%	219	74,120			\$8,688.90	\$8,439.93	(\$248.96)	-2.9%
150	44.2%	198	63,840			\$7,553.69	\$7,337.32	(\$216.36)	-2.9%
151	9.4%	57	3,900			\$834.50	\$806.23	(\$28.27)	-3.4%
Approx Average		546	191,285			\$21,747.62	\$21,138.74	(\$608.88)	-2.8%
Unitil Energy Systems, Inc. Rates - Effective 11/1/2010:						Unitil Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent:			
Customer Charge - Secondary			\$108.86	Customer Charge - Secondary			\$87.09		
Customer Charge - Primary			\$64.51	Customer Charge - Primary			\$51.61		
			<u>All kVA</u>				<u>All kVA</u>		
Distribution Charge			\$5.69	Distribution Charge			\$5.81		
Stranded Cost Charge			<u>\$0.34</u>	Stranded Cost Charge			<u>\$0.34</u>		
TOTAL			\$6.03	TOTAL			\$6.15		
			<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge			\$0.00438	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00000	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			<u>\$0.07296</u>	Avg Variable Default Service Charge			<u>\$0.07296</u>		
TOTAL			\$0.09793	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.35	Transformer Ownership Credit \$/kVA			\$0.39		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates versus Current Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers									
	Nominal Watts	Lumens	Type	Average Monthly kWh	Percentage of Lights	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
Mercury Vapor:									
1	100	3,500	ST	40	18.4%	\$12.08	\$13.46	\$1.38	11.5%
2	175	7,000	ST	67	1.0%	\$16.57	\$18.18	\$1.61	9.7%
3	250	11,000	ST	95	1.2%	\$20.92	\$22.71	\$1.80	8.6%
4	400	20,000	ST	154	3.1%	\$29.39	\$31.42	\$2.03	6.9%
5	1,000	60,000	ST	388	0.1%	\$68.00	\$71.95	\$3.94	5.8%
6	250	11,000	FL	95	0.9%	\$21.70	\$23.64	\$1.95	9.0%
7	400	20,000	FL	154	2.0%	\$30.40	\$32.62	\$2.22	7.3%
8	1,000	60,000	FL	388	0.7%	\$64.97	\$68.34	\$3.36	5.2%
9	100	3,500	PB	40	5.5%	\$12.16	\$13.56	\$1.40	11.5%
10	175	7000	PB	67	0.9%	\$15.97	\$17.47	\$1.50	9.4%
High Pressure Sodium:									
11	50	4,000	ST	21	32.8%	\$10.24	\$11.72	\$1.48	14.4%
12	100	9,500	ST	43	0.9%	\$13.69	\$15.31	\$1.62	11.9%
13	150	16,000	ST	60	3.9%	\$15.52	\$17.09	\$1.57	10.1%
14	250	30,000	ST	101	10.2%	\$22.42	\$24.35	\$1.93	8.6%
15	400	50,000	ST	161	2.7%	\$32.05	\$34.43	\$2.38	7.4%
16	1,000	140,000	ST	398	1.5%	\$68.70	\$72.54	\$3.84	5.6%
17	150	16,000	FL	60	2.4%	\$17.09	\$18.96	\$1.87	11.0%
18	250	30,000	FL	101	2.9%	\$23.50	\$25.64	\$2.14	9.1%
19	400	50,000	FL	161	4.2%	\$31.69	\$34.00	\$2.31	7.3%
20	1,000	140,000	FL	398	3.0%	\$68.94	\$72.83	\$3.89	5.6%
21	50	4,000	PB	21	1.0%	\$9.57	\$10.92	\$1.35	14.1%
22	100	9,500	PB	43	0.6%	\$12.90	\$14.37	\$1.47	11.4%

Unitil Energy Systems, Inc. Rates - Effective 11/1/2010:				Unitil Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent:			
Customer Charge		\$0.00		Customer Charge		\$0.00	
		<u>All kWh</u>				<u>All kWh</u>	
Distribution Charge		\$0.00438		Distribution Charge		\$0.00000	
External Delivery Charge		\$0.01688		External Delivery Charge		\$0.01688	
Stranded Cost Charge		\$0.00138		Stranded Cost Charge		\$0.00138	
Storm Recovery Adj. Factor		\$0.00000		Storm Recovery Adj. Factor		\$0.00096	
System Benefits Charge		\$0.00330		System Benefits Charge		\$0.00330	
Fixed Default Service Charge		<u>\$0.07899</u>		Fixed Default Service Charge		<u>\$0.07899</u>	
TOTAL		\$0.10493		TOTAL		\$0.10151	

<u>Luminaire Charges:</u>				<u>Luminaire Charges:</u>			
		Sodium				Sodium	
<u>Mercury Vapor Rate/Mo.</u>		<u>Vapor Rate/Mo.</u>		<u>Mercury Vapor Rate/Mo.</u>		<u>Vapor Rate/Mo.</u>	
1	\$7.88	11	\$8.04	1	\$9.40	11	\$9.59
2	\$9.54	12	\$9.18	2	\$11.38	12	\$10.95
3	\$10.95	13	\$9.22	3	\$13.07	13	\$11.00
4	\$13.23	14	\$11.82	4	\$15.79	14	\$14.10
5	\$27.29	15	\$15.16	5	\$32.56	15	\$18.09
6	\$11.73	16	\$26.94	6	\$14.00	16	\$32.14
7	\$14.24	17	\$10.79	7	\$16.99	17	\$12.87
8	\$24.26	18	\$12.90	8	\$28.95	18	\$15.39
9	\$7.96	19	\$14.80	9	\$9.50	19	\$17.66
10	\$8.94	20	\$27.18	10	\$10.67	20	\$32.43
		21	\$7.37			21	\$8.79
		22	\$8.39			22	\$10.01

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Permanent Rates with Step 1 Adjustment versus Current
Impacts do NOT include the Electricity Consumption Tax
Impact on D Rate Customers

Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
0-100	7.1%	41	\$13.40	\$15.50	\$2.10	15.6%
101-200	8.1%	154	\$27.30	\$30.03	\$2.73	10.0%
201-300	10.4%	251	\$39.34	\$42.61	\$3.27	8.3%
301-400	11.0%	351	\$52.06	\$55.89	\$3.82	7.3%
401-500	10.8%	450	\$64.78	\$69.15	\$4.38	6.8%
501-750	22.2%	618	\$86.27	\$91.58	\$5.31	6.2%
750-1,000	13.8%	864	\$117.80	\$124.48	\$6.68	5.7%
1,000-1,500	11.6%	1,198	\$160.50	\$169.04	\$8.54	5.3%
1,501-2,000	3.2%	1,702	\$225.01	\$236.36	\$11.35	5.0%
2,001-3,500	1.7%	2,448	\$320.56	\$336.07	\$15.51	4.8%
3,501-5,000	0.2%	4,036	\$523.84	\$548.19	\$24.35	4.6%
5,000+	0.0%	7,268	\$937.66	\$980.02	\$42.35	4.5%
Approx. Average		629	\$87.68	\$93.05	\$5.37	6.1%

Unitil Energy Systems, Inc.
Rates - Effective 11/1/2010:

Customer Charge	\$8.40	
	<u>First 250 kWh</u>	<u>Over 250 kWh</u>
Distribution Charge	\$0.02248	\$0.02748
External Delivery Charge	\$0.01688	\$0.01688
Stranded Cost Charge	\$0.00138	\$0.00138
Storm Recovery Adj. Factor	\$0.00000	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>
TOTAL	\$0.12303	\$0.12803

Unitil Energy Systems, Inc.
Rates - Proposed 5/1/2011 Permanent and Step 1 Adj.:

Customer Charge	\$10.27	
	<u>First 250 kWh</u>	<u>Over 250 kWh</u>
Distribution Charge	\$0.02709	\$0.03209
External Delivery Charge	\$0.01688	\$0.01688
Stranded Cost Charge	\$0.00138	\$0.00138
Storm Recovery Adj. Factor	\$0.00096	\$0.00096
System Benefits Charge	\$0.00330	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>
TOTAL	\$0.12860	\$0.13360

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Permanent Rates with Step 1 Adjustment versus Current
Impacts do NOT include the Electricity Consumption Tax
Impact on G2 Rate Customers

Average Load Factor	kW Range	Percentage Bills	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
28%	0-1.0	25.0%	0.7	149	\$31.75	\$38.32	\$6.57	20.7%
26%	1.1-2	9.0%	1.5	283	\$51.32	\$59.14	\$7.82	15.2%
23%	2.1-3	7.2%	2.6	436	\$75.14	\$84.81	\$9.67	12.9%
25%	3.1-4	6.4%	3.4	620	\$100.47	\$111.38	\$10.91	10.9%
24%	4.1-5	5.8%	4.6	793	\$127.04	\$139.93	\$12.89	10.1%
24%	5.1-6	5.3%	5.5	981	\$153.11	\$167.32	\$14.20	9.3%
25%	6.1-7	4.5%	6.3	1,155	\$176.96	\$192.31	\$15.35	8.7%
25%	7.1-8	3.7%	7.4	1,368	\$206.70	\$223.63	\$16.92	8.2%
26%	8.1-9	3.2%	8.3	1,573	\$234.86	\$253.12	\$18.26	7.8%
25%	9.1-10	2.7%	9.8	1,815	\$270.91	\$291.63	\$20.72	7.6%
27%	10.1-12	4.5%	11.0	2,208	\$320.85	\$342.96	\$22.11	6.9%
30%	12.1-14	3.4%	13.0	2,851	\$401.86	\$426.02	\$24.16	6.0%
29%	14.1-16	2.7%	16.0	3,399	\$480.71	\$509.57	\$28.86	6.0%
31%	16.1-18	2.0%	17.2	3,870	\$538.33	\$568.18	\$29.86	5.5%
33%	18.1-20	1.7%	18.3	4,468	\$609.11	\$639.49	\$30.38	5.0%
35%	20.1-22.5	1.7%	20.0	5,080	\$684.44	\$716.28	\$31.83	4.7%
30%	22.6-25	1.2%	27.5	6,114	\$846.82	\$891.62	\$44.80	5.3%
38%	25.1-30	1.9%	26.3	7,219	\$952.82	\$991.14	\$38.33	4.0%
37%	30.1-35	1.4%	33.4	9,077	\$1,197.97	\$1,245.58	\$47.61	4.0%
35%	35.1-40	1.1%	42.0	10,778	\$1,437.05	\$1,497.59	\$60.54	4.2%
43%	40.1-45	0.8%	40.8	12,685	\$1,626.66	\$1,678.04	\$51.38	3.2%
42%	45.1-50	0.7%	48.0	14,581	\$1,876.71	\$1,937.53	\$60.82	3.2%
44%	50.1-60	1.0%	55.1	17,691	\$2,251.96	\$2,317.73	\$65.76	2.9%
45%	60.1-70	0.8%	60.3	20,018	\$2,531.48	\$2,600.58	\$69.10	2.7%
53%	70.1-80	0.5%	61.2	23,718	\$2,923.11	\$2,981.60	\$58.49	2.0%
52%	80.1-90	0.4%	72.2	27,628	\$3,409.86	\$3,479.09	\$69.23	2.0%
37%	90.1-100	0.3%	112.9	30,812	\$4,036.34	\$4,183.67	\$147.33	3.7%
41%	100.1-120	0.5%	111.4	33,185	\$4,272.23	\$4,408.14	\$135.91	3.2%
42%	120.1-140	0.3%	126.7	38,785	\$4,966.32	\$5,116.71	\$150.39	3.0%
42%	140.1-160	0.2%	150.9	46,474	\$5,941.42	\$6,118.35	\$176.93	3.0%
43%	160.1-200	0.2%	173.0	54,259	\$6,911.93	\$7,110.65	\$198.71	2.9%
23%	200.1+	0.1%	372.5	62,271	\$9,196.06	\$9,804.41	\$608.35	6.6%
Approx. Average			11.0	2,807	\$382.93	\$402.92	\$19.99	5.2%

Unitil Energy Systems, Inc.
Rates - Effective 11/1/2010:

Customer Charge	\$11.00
	<u>All kW</u>
Distribution Charge	\$7.03
Stranded Cost Charge	<u>\$0.24</u>
TOTAL	\$7.27
	<u>kWh</u>
Distribution Charge	\$0.00438
External Delivery Charge	\$0.01688
Stranded Cost Charge	\$0.00046
Storm Recovery Adj. Factor	\$0.00000
System Benefits Charge	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>
TOTAL	\$0.10401

Unitil Energy Systems, Inc.
Rates - Proposed 5/1/2011 Permanent and Step 1 Adj.:

Customer Charge	\$16.50
	<u>All kW</u>
Distribution Charge	\$9.22
Stranded Cost Charge	<u>\$0.24</u>
TOTAL	\$9.46
	<u>kWh</u>
Distribution Charge	\$0.00000
External Delivery Charge	\$0.01688
Stranded Cost Charge	\$0.00046
Storm Recovery Adj. Factor	\$0.00096
System Benefits Charge	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>
TOTAL	\$0.10059

Unitil Energy Systems, Inc.						
Typical Bill Impacts as a Result of Proposed Permanent Rates with Step 1 Adjustment versus Current						
Impacts do NOT include the Electricity Consumption Tax						
Impact on G2 - kWh meter Rate Customers						
Range Monthly kWh	Percentage Bills	Average Monthly kWh	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
0-50	50.7%	17	\$10.69	\$14.72	\$4.02	37.6%
51-100	16.5%	72	\$18.08	\$21.84	\$3.77	20.9%
101-200	16.4%	147	\$28.26	\$31.68	\$3.42	12.1%
201-300	6.9%	243	\$41.08	\$44.06	\$2.98	7.3%
301-400	3.8%	348	\$55.20	\$57.70	\$2.50	4.5%
401-500	1.9%	447	\$68.60	\$70.64	\$2.04	3.0%
501-600	1.3%	547	\$82.05	\$83.63	\$1.58	1.9%
601-700	0.6%	659	\$97.14	\$98.20	\$1.06	1.1%
701-800	0.5%	760	\$110.70	\$111.30	\$0.60	0.5%
801-1,000	0.5%	889	\$128.16	\$128.16	\$0.00	0.0%
1,000+	0.9%	1,526	\$213.98	\$211.04	(\$2.94)	-1.4%
Approx. Average		116	\$24.02	\$27.59	\$3.57	14.8%

Unitil Energy Systems, Inc.		Unitil Energy Systems, Inc.	
Rates - Effective 11/1/2010:		Rates - Proposed 5/1/2011 Permanent and Step 1 Adj.:	
Customer Charge	\$8.40	Customer Charge	\$12.50
	<u>All kWh</u>		<u>All kWh</u>
Distribution Charge	\$0.03413	Distribution Charge	\$0.02856
External Delivery Charge	\$0.01688	External Delivery Charge	\$0.01688
Stranded Cost Charge	\$0.00138	Stranded Cost Charge	\$0.00138
Storm Recovery Adj. Factor	\$0.00000	Storm Recovery Adj. Factor	\$0.00096
System Benefits Charge	\$0.00330	System Benefits Charge	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>	Fixed Default Service Charge	<u>\$0.07899</u>
TOTAL	\$0.13468	TOTAL	\$0.13007

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates with Step 1 Adjustment versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G2 - QRWH and SH Rate Customers							
Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference	
0-250	39.9%	77	\$13.44	\$15.54	\$2.10	15.6%	
251-500	14.5%	365	\$49.63	\$52.64	\$3.02	6.1%	
501-750	8.7%	621	\$81.91	\$85.75	\$3.84	4.7%	
751-1,000	6.1%	870	\$113.23	\$117.86	\$4.63	4.1%	
1,001-2,000	11.7%	1,425	\$183.01	\$189.42	\$6.41	3.5%	
2,001-3,000	6.3%	2,469	\$314.39	\$324.14	\$9.75	3.1%	
3,001-4,000	3.2%	3,472	\$440.55	\$453.51	\$12.96	2.9%	
4,001-5,000	2.0%	4,394	\$556.55	\$572.46	\$15.91	2.9%	
5,001-6,000	1.8%	5,409	\$684.21	\$703.37	\$19.16	2.8%	
6,001-7,000	1.2%	6,504	\$822.03	\$844.69	\$22.66	2.8%	
7,001-8,000	0.7%	7,498	\$947.02	\$972.87	\$25.84	2.7%	
8,001-9,000	0.7%	8,503	\$1,073.47	\$1,102.53	\$29.06	2.7%	
9,001-10,000	0.4%	9,407	\$1,187.26	\$1,219.22	\$31.95	2.7%	
10,001+	2.8%	22,581	\$2,844.66	\$2,918.76	\$74.11	2.6%	
Approx. Average		1,620	\$207.56	\$214.60	\$7.03	3.4%	
Unitil Energy Systems, Inc. Rates - Effective 11/1/2010:				Unitil Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent and Step 1 Adj.:			
Customer Charge	\$3.75			Customer Charge	\$5.60		
	<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge	\$0.02526			Distribution Charge	\$0.02750		
External Delivery Charge	\$0.01688			External Delivery Charge	\$0.01688		
Stranded Cost Charge	\$0.00138			Stranded Cost Charge	\$0.00138		
Storm Recovery Adj. Factor	\$0.00000			Storm Recovery Adj. Factor	\$0.00096		
System Benefits Charge	\$0.00330			System Benefits Charge	\$0.00330		
Fixed Default Service Charge	<u>\$0.07899</u>			Fixed Default Service Charge	<u>\$0.07899</u>		
TOTAL	\$0.12581			TOTAL	\$0.12901		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates with Step 1 Adjustment versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
1	52.4%	430	164,350		Yes	\$18,643.22	\$18,278.41	(\$364.80)	-2.0%
2	26.6%	247	47,947	1	Yes	\$6,041.14	\$5,991.02	(\$50.13)	-0.8%
3	19.1%	254	35,350		Yes	\$5,013.80	\$5,000.71	(\$13.09)	-0.3%
4	35.8%	508	132,729		Yes	\$15,991.66	\$15,774.97	(\$216.70)	-1.4%
5	34.9%	390	99,143	1	Yes	\$11,748.49	\$11,598.06	(\$150.43)	-1.3%
6	27.1%	226	44,627			\$5,840.02	\$5,789.75	(\$50.27)	-0.9%
7	46.9%	365	124,792			\$14,529.00	\$14,281.04	(\$247.96)	-1.7%
8	27.8%	273	55,500			\$7,191.63	\$7,130.34	(\$61.30)	-0.9%
9	50.1%	276	100,989	1	Yes	\$11,293.21	\$11,079.81	(\$213.40)	-1.9%
10	30.3%	764	169,013	1	Yes	\$20,540.08	\$20,342.77	(\$197.30)	-1.0%
11	50.8%	554	205,420			\$23,563.91	\$23,144.09	(\$419.82)	-1.8%
12	43.5%	319	101,250			\$11,946.55	\$11,753.83	(\$192.71)	-1.6%
13	34.2%	453	112,933			\$13,899.93	\$13,741.07	(\$158.86)	-1.1%
14	53.7%	313	122,575			\$13,998.72	\$13,729.78	(\$268.94)	-1.9%
15	44.3%	477	154,250			\$18,092.26	\$17,805.43	(\$286.83)	-1.6%
16	29.6%	568	122,900			\$15,572.09	\$15,442.64	(\$129.45)	-0.8%
17	51.1%	972	362,861	1	Yes	\$40,300.59	\$39,557.44	(\$743.15)	-1.8%
18	64.7%	527	248,975			\$27,669.73	\$27,086.40	(\$583.33)	-2.1%
19	67.4%	1,210	594,862	2	Yes	\$62,911.12	\$61,530.36	(\$1,380.76)	-2.2%
20	34.9%	419	106,657	1	Yes	\$12,631.07	\$12,469.96	(\$161.11)	-1.3%
21	46.0%	299	100,339	1	Yes	\$11,358.55	\$11,158.80	(\$199.75)	-1.8%
22	25.3%	317	58,571	1	Yes	\$7,451.50	\$7,400.84	(\$50.66)	-0.7%
23	58.8%	305	130,928	1	Yes	\$14,327.36	\$14,028.06	(\$299.30)	-2.1%
24	50.3%	177	64,838	1	Yes	\$7,269.64	\$7,127.64	(\$142.00)	-2.0%
25	62.2%	521	236,367			\$26,395.51	\$25,851.70	(\$543.81)	-2.1%
26	64.3%	438	205,800			\$22,905.72	\$22,421.17	(\$484.55)	-2.1%
27	46.9%	1,598	547,493	1	Yes	\$61,501.28	\$60,451.90	(\$1,049.38)	-1.7%
28	55.2%	626	252,116	2	Yes	\$27,321.31	\$26,784.43	(\$536.88)	-2.0%
29	47.7%	566	197,270		Yes	\$22,644.70	\$22,237.13	(\$407.57)	-1.8%
30	40.3%	464	136,343	1	Yes	\$15,732.09	\$15,494.11	(\$237.98)	-1.5%
31	20.1%	289	42,480		Yes	\$5,911.78	\$5,892.24	(\$19.54)	-0.3%
32	22.1%	570	91,753	1	Yes	\$12,042.57	\$12,007.00	(\$35.57)	-0.3%
33	26.5%	528	102,000			\$13,282.16	\$13,202.01	(\$80.15)	-0.6%
34	43.1%	219	68,870			\$8,174.44	\$8,037.64	(\$136.80)	-1.7%
35	50.6%	3,840	1,417,143	2	Yes	\$155,036.63	\$152,236.67	(\$2,799.96)	-1.8%
36	49.3%	257	92,610			\$10,728.86	\$10,531.81	(\$197.06)	-1.8%
37	54.5%	609	242,050			\$27,484.00	\$26,969.27	(\$514.73)	-1.9%
38	50.9%	433	160,713	2	Yes	\$17,624.73	\$17,294.45	(\$330.28)	-1.9%
39	40.0%	251	73,317			\$8,802.43	\$8,667.98	(\$134.45)	-1.5%
40	36.0%	279	73,300		Yes	\$8,872.90	\$8,742.83	(\$130.07)	-1.5%
41	38.2%	305	85,080			\$10,280.50	\$10,135.56	(\$144.94)	-1.4%
42	65.6%	2,020	967,047	2	Yes	\$102,527.15	\$100,317.05	(\$2,210.10)	-2.2%
43	60.9%	1,269	563,972	2	Yes	\$60,316.34	\$59,066.65	(\$1,249.69)	-2.1%
44	66.6%	3,095	1,504,113	2		\$160,215.90	\$156,881.58	(\$3,334.31)	-2.1%
45	36.7%	448	119,913	1	Yes	\$14,064.02	\$13,872.91	(\$191.11)	-1.4%
46	30.1%	388	85,333			\$10,804.34	\$10,704.05	(\$100.29)	-0.9%
47	51.9%	1,079	408,466	2	Yes	\$44,577.75	\$43,747.63	(\$830.12)	-1.9%
48	63.5%	843	391,000			\$43,484.35	\$42,589.15	(\$895.20)	-2.1%
49	39.5%	304	87,450			\$10,503.35	\$10,349.46	(\$153.89)	-1.5%
50	31.0%	455	102,833			\$12,921.93	\$12,798.63	(\$123.31)	-1.0%
Approx Average		546	191,285			\$21,747.62	\$21,370.79	(\$376.83)	-1.7%
Unitil Energy Systems, Inc. Rates - Effective 11/1/2010:						Unitil Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent and Step 1 Adj.:			
Customer Charge - Secondary			\$108.86	Customer Charge - Secondary			\$87.09		
Customer Charge - Primary			\$64.51	Customer Charge - Primary			\$51.61		
			All kVA				All kVA		
Distribution Charge			\$5.69	Distribution Charge			\$6.24		
Stranded Cost Charge			\$0.34	Stranded Cost Charge			\$0.34		
TOTAL			\$6.03	TOTAL			\$6.58		
			All kWh				All kWh		
Distribution Charge			\$0.00438	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00000	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			\$0.07296	Avg Variable Default Service Charge			\$0.07296		
TOTAL			\$0.09793	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.35	Transformer Ownership Credit \$/kVA			\$0.39		

Unitol Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates with Step 1 Adjustment versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
51	33.5%	264	64,500			\$8,017.20	\$7,920.04	(\$97.17)	-1.2%
52	20.0%	368	53,708			\$7,588.21	\$7,585.22	(\$2.99)	0.0%
53	14.1%	278	28,625			\$4,586.29	\$4,619.32	\$33.04	0.7%
54	23.7%	303	52,338		Yes	\$6,956.19	\$6,910.02	(\$46.17)	-0.7%
55	53.2%	798	309,833			\$35,263.18	\$34,620.72	(\$642.46)	-1.8%
56	39.8%	272	79,100			\$9,497.70	\$9,355.22	(\$142.47)	-1.5%
57	43.3%	768	242,650			\$28,504.73	\$28,075.68	(\$429.04)	-1.5%
58	41.5%	253	76,583			\$9,133.61	\$8,989.02	(\$144.59)	-1.6%
59	51.8%	327	123,600			\$14,183.41	\$13,918.65	(\$264.76)	-1.9%
60	38.0%	411	113,950			\$13,745.86	\$13,560.39	(\$185.47)	-1.3%
61	43.1%	565	178,100			\$20,959.89	\$20,640.01	(\$319.87)	-1.5%
62	51.0%	477	177,583			\$20,374.70	\$20,007.83	(\$366.87)	-1.8%
63	26.8%	1,322	258,692		Yes	\$32,950.74	\$32,718.39	(\$232.34)	-0.7%
64	53.8%	326	127,875			\$14,595.58	\$14,315.61	(\$279.97)	-1.9%
65	29.0%	259	54,817			\$7,039.35	\$6,972.60	(\$66.75)	-0.9%
66	6.6%	368	17,789			\$4,067.22	\$4,186.76	\$119.54	2.9%
67	35.3%	209	53,767			\$6,633.82	\$6,543.05	(\$90.76)	-1.4%
68	3.5%	1,254	32,000			\$10,806.65	\$11,365.36	\$558.71	5.2%
69	47.8%	338	118,133			\$13,717.16	\$13,477.40	(\$239.76)	-1.7%
70	60.9%	509	226,170			\$25,326.04	\$24,810.64	(\$515.40)	-2.0%
71	36.6%	369	98,618			\$11,990.36	\$11,834.15	(\$156.21)	-1.3%
72	55.4%	344	139,280			\$15,824.44	\$15,515.67	(\$308.76)	-2.0%
73	46.8%	541	184,600			\$21,446.01	\$21,090.19	(\$355.82)	-1.7%
74	52.2%	390	148,660			\$17,019.83	\$16,704.23	(\$315.60)	-1.9%
75	45.5%	238	79,005			\$9,278.62	\$9,117.34	(\$161.28)	-1.7%
76	70.4%	520	267,110			\$29,401.46	\$28,752.07	(\$649.39)	-2.2%
77	48.6%	435	154,450			\$17,857.00	\$17,546.24	(\$310.76)	-1.7%
78	49.5%	283	102,233			\$11,825.40	\$11,609.49	(\$215.91)	-1.8%
79	35.7%	248	64,587			\$7,927.63	\$7,821.23	(\$106.41)	-1.3%
80	57.9%	501	211,680			\$23,859.40	\$23,389.21	(\$470.19)	-2.0%
81	62.8%	689	315,750			\$35,185.53	\$34,462.90	(\$722.63)	-2.1%
82	39.5%	464	133,883			\$16,019.97	\$15,795.70	(\$224.27)	-1.4%
83	65.1%	371	176,566			\$19,639.60	\$19,218.25	(\$421.35)	-2.1%
84	60.9%	530	235,640			\$26,378.89	\$25,842.55	(\$536.35)	-2.0%
85	54.2%	700	276,545			\$31,409.25	\$30,826.45	(\$582.79)	-1.9%
86	29.3%	372	79,475			\$10,133.26	\$10,044.12	(\$89.13)	-0.9%
87	29.8%	423	92,096	1	Yes	\$11,259.96	\$11,150.02	(\$109.94)	-1.0%
88	35.4%	265	68,520			\$8,418.18	\$8,307.93	(\$110.25)	-1.3%
89	66.4%	579	280,520			\$31,070.90	\$30,408.14	(\$662.76)	-2.1%
90	40.6%	373	110,710			\$13,202.85	\$13,007.87	(\$194.98)	-1.5%
91	53.9%	433	170,208			\$19,386.24	\$19,020.32	(\$365.92)	-1.9%
92	55.7%	333	135,304			\$15,366.07	\$15,064.61	(\$301.46)	-2.0%
93	0.0%	50	-			\$410.36	\$416.09	\$5.73	1.4%
94	24.7%	221	39,733			\$5,330.38	\$5,294.08	(\$36.31)	-0.7%
95	49.4%	554	200,000			\$23,036.22	\$22,635.22	(\$401.00)	-1.7%
96	58.3%	405	172,296			\$19,421.14	\$19,032.61	(\$388.53)	-2.0%
97	41.4%	348	105,125	2	Yes	\$11,906.54	\$11,717.96	(\$188.57)	-1.6%
98	31.1%	476	108,127	1	Yes	\$13,089.07	\$12,951.49	(\$137.58)	-1.1%
99	71.6%	382	199,570			\$21,953.97	\$21,459.57	(\$494.40)	-2.3%
100	18.1%	77	10,176	1	Yes	\$1,468.87	\$1,460.28	(\$8.59)	-0.6%
Approx Average		546	191,285			\$21,747.62	\$21,370.79	(\$376.83)	-1.7%
Unitol Energy Systems, Inc. Rates - Effective 11/1/2010:						Unitol Energy Systems, Inc. Rates - Proposed 5/1/2011 Permanent and Step 1 Adj.:			
Customer Charge - Secondary			\$108.86	Customer Charge - Secondary			\$87.09		
Customer Charge - Primary			\$64.51	Customer Charge - Primary			\$51.61		
			<u>All kVA</u>				<u>All kVA</u>		
Distribution Charge			\$5.69	Distribution Charge			\$6.24		
Stranded Cost Charge			\$0.34	Stranded Cost Charge			\$0.34		
TOTAL			\$6.03	TOTAL			\$6.58		
			<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge			\$0.00438	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00000	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			\$0.07296	Avg Variable Default Service Charge			\$0.07296		
TOTAL			\$0.09793	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.35	Transformer Ownership Credit \$/kVA			\$0.39		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Permanent Rates with Step 1 Adjustment versus Current Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
<u>Customer</u>	<u>Load Factor</u>	<u>Average Monthly kVA</u>	<u>Average kWh</u>	<u>Voltage Discount Tier</u>	<u>Transformer Ownership Credit</u>	<u>Total Bill Using Rates Effective 11/1/2010</u>	<u>Total Bill Using Rates Proposed 5/1/2011</u>	<u>Total Difference</u>	<u>% Total Difference</u>
101	56.9%	623	259,008			\$29,232.65	\$28,667.94	(\$564.70)	-1.9%
102	16.6%	261	31,750			\$4,794.25	\$4,807.66	\$13.41	0.3%
103	41.5%	260	78,688			\$9,379.76	\$9,231.62	(\$148.14)	-1.6%
104	46.2%	550	185,411	2	Yes	\$20,602.70	\$20,248.73	(\$353.97)	-1.7%
105	27.7%	599	120,960			\$15,567.85	\$15,461.97	(\$105.87)	-0.7%
106	27.9%	202	41,173			\$5,361.06	\$5,309.77	(\$51.30)	-1.0%
107	37.5%	442	120,783			\$14,600.60	\$14,408.69	(\$191.92)	-1.3%
108	50.7%	323	119,690	2	Yes	\$13,147.83	\$12,899.05	(\$248.78)	-1.9%
109	50.5%	453	166,717			\$19,164.70	\$18,821.70	(\$343.00)	-1.8%
110	48.6%	438	155,456			\$17,975.37	\$17,662.99	(\$312.39)	-1.7%
111	68.7%	531	266,136			\$29,372.87	\$28,732.90	(\$639.96)	-2.2%
112	73.4%	423	226,760			\$24,867.65	\$24,303.15	(\$564.50)	-2.3%
113	62.4%	284	129,411			\$14,494.03	\$14,185.83	(\$308.20)	-2.1%
114	33.6%	403	98,950			\$12,229.12	\$12,090.59	(\$138.53)	-1.1%
115	42.6%	497	154,560			\$18,239.65	\$17,962.44	(\$277.21)	-1.5%
116	55.6%	969	393,479	2	Yes	\$42,559.89	\$41,725.23	(\$834.66)	-2.0%
117	35.0%	311	79,547			\$9,774.79	\$9,652.07	(\$122.72)	-1.3%
118	73.0%	193	103,026			\$11,364.44	\$11,096.69	(\$267.75)	-2.4%
119	35.7%	301	78,416			\$9,601.26	\$9,476.68	(\$124.58)	-1.3%
120	7.8%	634	35,956	2	Yes	\$6,939.75	\$7,120.40	\$180.65	2.6%
121	30.8%	251	56,332	2	Yes	\$6,761.37	\$6,685.87	(\$75.50)	-1.1%
122	64.9%	2,524	1,195,701	2	Yes	\$126,894.64	\$124,177.67	(\$2,716.98)	-2.1%
123	54.3%	258	102,099	2	Yes	\$11,125.32	\$10,902.26	(\$223.06)	-2.0%
124	60.1%	2,498	1,096,626	2	Yes	\$117,387.73	\$114,984.79	(\$2,402.94)	-2.0%
125	57.8%	2,298	968,792	2	Yes	\$104,211.45	\$102,132.01	(\$2,079.44)	-2.0%
126	56.2%	219	89,636			\$10,205.37	\$9,997.31	(\$208.07)	-2.0%
127	44.3%	226	73,265			\$8,649.31	\$8,501.54	(\$147.77)	-1.7%
128	51.3%	369	138,091			\$15,855.84	\$15,564.62	(\$291.22)	-1.8%
129	15.4%	378	42,640			\$6,564.78	\$6,605.16	\$40.38	0.6%
130	51.3%	918	343,824		Yes	\$38,992.63	\$38,263.06	(\$729.57)	-1.9%
131	25.2%	282	51,900			\$6,890.08	\$6,845.75	(\$44.33)	-0.6%
132	46.0%	460	154,620			\$18,024.52	\$17,726.94	(\$297.58)	-1.7%
133	34.7%	593	150,328			\$18,404.55	\$18,194.65	(\$209.90)	-1.1%
134	37.6%	195	53,537			\$6,527.77	\$6,430.17	(\$97.60)	-1.5%
135	29.2%	268	56,992			\$7,303.32	\$7,233.78	(\$69.54)	-1.0%
136	27.4%	250	49,950			\$6,508.93	\$6,453.92	(\$55.01)	-0.8%
137	47.2%	982	338,733			\$39,205.14	\$38,565.24	(\$639.90)	-1.6%
138	73.7%	277	149,205			\$16,391.77	\$16,012.16	(\$379.61)	-2.3%
139	53.7%	467	182,840			\$20,828.27	\$20,437.84	(\$390.43)	-1.9%
140	52.2%	407	155,320			\$17,776.55	\$17,447.71	(\$328.84)	-1.8%
141	28.7%	700	146,489			\$18,672.96	\$18,534.96	(\$138.00)	-0.7%
142	54.3%	845	334,850			\$37,997.10	\$37,294.98	(\$702.11)	-1.8%
143	56.5%	462	190,567			\$21,557.30	\$21,137.92	(\$419.37)	-1.9%
144	43.3%	422	133,567			\$15,734.51	\$15,488.11	(\$246.39)	-1.6%
145	70.6%	444	228,950			\$25,207.98	\$24,647.46	(\$560.51)	-2.2%
146	30.4%	973	216,000			\$27,126.04	\$26,900.43	(\$225.60)	-0.8%
147	72.9%	1,005	534,921			\$58,556.36	\$57,258.14	(\$1,298.22)	-2.2%
148	59.8%	443	193,550			\$21,734.94	\$21,294.92	(\$440.02)	-2.0%
149	46.3%	219	74,120			\$8,688.90	\$8,534.17	(\$154.73)	-1.8%
150	44.2%	198	63,840			\$7,553.69	\$7,422.40	(\$131.29)	-1.7%
151	9.4%	57	3,900			\$834.50	\$830.74	(\$3.76)	-0.5%
Approx Average		546	191,285			\$21,747.62	\$21,370.79	(\$376.83)	-1.7%

Unitil Energy Systems, Inc.				Unitil Energy Systems, Inc.			
Rates - Effective 11/1/2010:				Rates - Proposed 5/1/2011 Permanent and Step 1 Adj.:			
Customer Charge - Secondary		\$108.86		Customer Charge - Secondary		\$87.09	
Customer Charge - Primary		\$64.51		Customer Charge - Primary		\$51.61	
		<u>All kVA</u>				<u>All kVA</u>	
Distribution Charge		\$5.69		Distribution Charge		\$6.24	
Stranded Cost Charge		\$0.34		Stranded Cost Charge		\$0.34	
TOTAL		\$6.03		TOTAL		\$6.58	
		<u>All kWh</u>				<u>All kWh</u>	
Distribution Charge		\$0.00438		Distribution Charge		\$0.00000	
External Delivery Charge		\$0.01688		External Delivery Charge		\$0.01688	
Stranded Cost Charge		\$0.00041		Stranded Cost Charge		\$0.00041	
Storm Recovery Adj. Factor		\$0.00000		Storm Recovery Adj. Factor		\$0.00096	
System Benefits Charge		\$0.00330		System Benefits Charge		\$0.00330	
Avg Variable Default Service Charge		\$0.07296		Avg Variable Default Service Charge		\$0.07296	
TOTAL		\$0.09793		TOTAL		\$0.09451	
High Voltage Discount 1 for 4-13.8 kV		2.0%		High Voltage Discount 1 for 4-13.8 kV		2.0%	
High Voltage Discount 2 for 34.5 kV		3.5%		High Voltage Discount 2 for 34.5 kV		3.5%	
Transformer Ownership Credit \$/kVA		\$0.35		Transformer Ownership Credit \$/kVA		\$0.39	

Unitil Energy Systems, Inc.									
Typical Bill Impacts as a Result of Proposed Permanent Rates with Step 1 Adjustment versus Current									
Impacts do NOT include the Electricity Consumption Tax									
Impact on OL Rate Customers									
	Nominal Watts	Lumens	Type	Average Monthly kWh	Percentage of Lights	Total Bill Using Rates Effective 11/1/2010	Total Bill Using Rates Proposed 5/1/2011	Total Difference	% Total Difference
Mercury Vapor:									
1	100	3,500	ST	40	18.4%	\$12.08	\$14.15	\$2.07	17.2%
2	175	7,000	ST	67	1.0%	\$16.57	\$19.02	\$2.45	14.8%
3	250	11,000	ST	95	1.2%	\$20.92	\$23.67	\$2.76	13.2%
4	400	20,000	ST	154	3.1%	\$29.39	\$32.58	\$3.19	10.9%
5	1,000	60,000	ST	388	0.1%	\$68.00	\$74.35	\$6.34	9.3%
6	250	11,000	FL	95	0.9%	\$21.70	\$24.67	\$2.98	13.7%
7	400	20,000	FL	154	2.0%	\$30.40	\$33.87	\$3.47	11.4%
8	1,000	60,000	FL	388	0.7%	\$64.97	\$70.48	\$5.50	8.5%
9	100	3,500	PB	40	5.5%	\$12.16	\$14.26	\$2.10	17.3%
10	175	7000	PB	67	0.9%	\$15.97	\$18.26	\$2.29	14.3%
High Pressure Sodium:									
11	50	4,000	ST	21	32.8%	\$10.24	\$12.43	\$2.19	21.4%
12	100	9,500	ST	43	0.9%	\$13.69	\$16.12	\$2.43	17.8%
13	150	16,000	ST	60	3.9%	\$15.52	\$17.90	\$2.38	15.4%
14	250	30,000	ST	101	10.2%	\$22.42	\$25.39	\$2.97	13.3%
15	400	50,000	ST	161	2.7%	\$32.05	\$35.76	\$3.71	11.6%
16	1,000	140,000	ST	398	1.5%	\$68.70	\$74.91	\$6.21	9.0%
17	150	16,000	FL	60	2.4%	\$17.09	\$19.91	\$2.82	16.5%
18	250	30,000	FL	101	2.9%	\$23.50	\$26.78	\$3.28	14.0%
19	400	50,000	FL	161	4.2%	\$31.69	\$35.30	\$3.61	11.4%
20	1,000	140,000	FL	398	3.0%	\$68.94	\$75.22	\$6.28	9.1%
21	50	4,000	PB	21	1.0%	\$9.57	\$11.57	\$2.00	20.9%
22	100	9,500	PB	43	0.6%	\$12.90	\$15.11	\$2.21	17.2%

Unitil Energy Systems, Inc.				Unitil Energy Systems, Inc.			
Rates - Effective 11/1/2010:				Rates - Proposed 5/1/2011 Permanent and Step 1 Adj.:			
Customer Charge		\$0.00		Customer Charge		\$0.00	
		<u>All kWh</u>				<u>All kWh</u>	
Distribution Charge		\$0.00438		Distribution Charge		\$0.00000	
External Delivery Charge		\$0.01688		External Delivery Charge		\$0.01688	
Stranded Cost Charge		\$0.00138		Stranded Cost Charge		\$0.00138	
Storm Recovery Adj. Factor		\$0.00000		Storm Recovery Adj. Factor		\$0.00096	
System Benefits Charge		\$0.00330		System Benefits Charge		\$0.00330	
Fixed Default Service Charge		<u>\$0.07899</u>		Fixed Default Service Charge		<u>\$0.07899</u>	
TOTAL		\$0.10493		TOTAL		\$0.10151	

<u>Luminaire Charges:</u>				<u>Luminaire Charges:</u>			
	<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>
1	\$7.88	11	\$8.04	1	\$10.09	11	\$10.30
2	\$9.54	12	\$9.18	2	\$12.22	12	\$11.76
3	\$10.95	13	\$9.22	3	\$14.03	13	\$11.81
4	\$13.23	14	\$11.82	4	\$16.95	14	\$15.14
5	\$27.29	15	\$15.16	5	\$34.96	15	\$19.42
6	\$11.73	16	\$26.94	6	\$15.03	16	\$34.51
7	\$14.24	17	\$10.79	7	\$18.24	17	\$13.82
8	\$24.26	18	\$12.90	8	\$31.09	18	\$16.53
9	\$7.96	19	\$14.80	9	\$10.20	19	\$18.96
10	\$8.94	20	\$27.18	10	\$11.46	20	\$34.82
		21	\$7.37			21	\$9.44
		22	\$8.39			22	\$10.75

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Step 2 Rates versus Proposed Step 1 Rates
Impacts do NOT include the Electricity Consumption Tax
Impact on D Rate Customers

Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Proposed 5/1/2011	Total Bill Using Rates Proposed 5/1/2012	Total Difference	% Total Difference
0-100	7.1%	41	\$15.50	\$15.57	\$0.07	0.5%
101-200	8.1%	154	\$30.03	\$30.31	\$0.28	0.9%
201-300	10.4%	251	\$42.61	\$43.07	\$0.46	1.1%
301-400	11.0%	351	\$55.89	\$56.53	\$0.64	1.1%
401-500	10.8%	450	\$69.15	\$69.97	\$0.82	1.2%
501-750	22.2%	618	\$91.58	\$92.70	\$1.12	1.2%
750-1,000	13.8%	864	\$124.48	\$126.06	\$1.57	1.3%
1,000-1,500	11.6%	1,198	\$169.04	\$171.22	\$2.18	1.3%
1,501-2,000	3.2%	1,702	\$236.36	\$239.45	\$3.10	1.3%
2,001-3,500	1.7%	2,448	\$336.07	\$340.52	\$4.46	1.3%
3,501-5,000	0.2%	4,036	\$548.19	\$555.54	\$7.34	1.3%
5,000+	0.0%	7,268	\$980.02	\$993.24	\$13.23	1.3%
Approx. Average		629	\$93.05	\$94.20	\$1.14	1.2%

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2011:

Customer Charge	\$10.27	
	<u>First 250 kWh</u>	<u>Over 250 kWh</u>
Distribution Charge	\$0.02709	\$0.03209
External Delivery Charge	\$0.01688	\$0.01688
Stranded Cost Charge	\$0.00138	\$0.00138
Storm Recovery Adj. Factor	\$0.00096	\$0.00096
System Benefits Charge	\$0.00330	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>
TOTAL	\$0.12860	\$0.13360

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2012:

Customer Charge	\$10.27	
	<u>First 250 kWh</u>	<u>Over 250 kWh</u>
Distribution Charge	\$0.02891	\$0.03391
External Delivery Charge	\$0.01688	\$0.01688
Stranded Cost Charge	\$0.00138	\$0.00138
Storm Recovery Adj. Factor	\$0.00096	\$0.00096
System Benefits Charge	\$0.00330	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>
TOTAL	\$0.13042	\$0.13542

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Step 2 Rates versus Proposed Step 1 Rates
Impacts do NOT include the Electricity Consumption Tax
Impact on G2 Rate Customers

Average Load Factor	kW Range	Percentage Bills	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates Proposed 5/1/2011	Total Bill Using Rates Proposed 5/1/2012	Total Difference	% Total Difference
28%	0-1.0	25.0%	0.7	149	\$38.32	\$38.99	\$0.67	1.7%
26%	1.1-2	9.0%	1.5	283	\$59.14	\$60.01	\$0.87	1.5%
23%	2.1-3	7.2%	2.6	436	\$84.81	\$85.96	\$1.15	1.4%
25%	3.1-4	6.4%	3.4	620	\$111.38	\$112.75	\$1.37	1.2%
24%	4.1-5	5.8%	4.6	793	\$139.93	\$141.61	\$1.68	1.2%
24%	5.1-6	5.3%	5.5	981	\$167.32	\$169.23	\$1.91	1.1%
25%	6.1-7	4.5%	6.3	1,155	\$192.31	\$194.43	\$2.12	1.1%
25%	7.1-8	3.7%	7.4	1,368	\$223.63	\$226.02	\$2.39	1.1%
26%	8.1-9	3.2%	8.3	1,573	\$253.12	\$255.75	\$2.63	1.0%
25%	9.1-10	2.7%	9.8	1,815	\$291.63	\$294.66	\$3.02	1.0%
27%	10.1-12	4.5%	11.0	2,208	\$342.96	\$346.31	\$3.35	1.0%
30%	12.1-14	3.4%	13.0	2,851	\$426.02	\$429.87	\$3.85	0.9%
29%	14.1-16	2.7%	16.0	3,399	\$509.57	\$514.20	\$4.63	0.9%
31%	16.1-18	2.0%	17.2	3,870	\$568.18	\$573.13	\$4.94	0.9%
33%	18.1-20	1.7%	18.3	4,468	\$639.49	\$644.74	\$5.25	0.8%
35%	20.1-22.5	1.7%	20.0	5,080	\$716.28	\$721.95	\$5.67	0.8%
30%	22.6-25	1.2%	27.5	6,114	\$891.62	\$899.25	\$7.63	0.9%
38%	25.1-30	1.9%	26.3	7,219	\$991.14	\$998.45	\$7.31	0.7%
37%	30.1-35	1.4%	33.4	9,077	\$1,245.58	\$1,254.74	\$9.16	0.7%
35%	35.1-40	1.1%	42.0	10,778	\$1,497.59	\$1,508.98	\$11.39	0.8%
43%	40.1-45	0.8%	40.8	12,685	\$1,678.04	\$1,689.12	\$11.08	0.7%
42%	45.1-50	0.7%	48.0	14,581	\$1,937.53	\$1,950.50	\$12.97	0.7%
44%	50.1-60	1.0%	55.1	17,691	\$2,317.73	\$2,332.54	\$14.82	0.6%
45%	60.1-70	0.8%	60.3	20,018	\$2,600.58	\$2,616.73	\$16.16	0.6%
53%	70.1-80	0.5%	61.2	23,718	\$2,981.60	\$2,998.01	\$16.40	0.6%
52%	80.1-90	0.4%	72.2	27,628	\$3,479.09	\$3,498.36	\$19.26	0.6%
37%	90.1-100	0.3%	112.9	30,812	\$4,183.67	\$4,213.50	\$29.83	0.7%
41%	100.1-120	0.5%	111.4	33,185	\$4,408.14	\$4,437.58	\$29.44	0.7%
42%	120.1-140	0.3%	126.7	38,785	\$5,116.71	\$5,150.14	\$33.43	0.7%
42%	140.1-160	0.2%	150.9	46,474	\$6,118.35	\$6,158.05	\$39.70	0.6%
43%	160.1-200	0.2%	173.0	54,259	\$7,110.65	\$7,156.10	\$45.45	0.6%
23%	200.1+	0.1%	372.5	62,271	\$9,804.41	\$9,901.74	\$97.33	1.0%
Approx. Average			11.0	2,807	\$402.92	\$406.26	\$3.34	0.8%

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2011:

Customer Charge	\$16.50
	<u>All kW</u>
Distribution Charge	\$9.22
Stranded Cost Charge	<u>\$0.24</u>
TOTAL	\$9.46
	<u>kWh</u>
Distribution Charge	\$0.00000
External Delivery Charge	\$0.01688
Stranded Cost Charge	\$0.00046
Storm Recovery Adj. Factor	\$0.00096
System Benefits Charge	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>
TOTAL	\$0.10059

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2012:

Customer Charge	\$16.98
	<u>All kW</u>
Distribution Charge	\$9.48
Stranded Cost Charge	<u>\$0.24</u>
TOTAL	\$9.72
	<u>kWh</u>
Distribution Charge	\$0.00000
External Delivery Charge	\$0.01688
Stranded Cost Charge	\$0.00046
Storm Recovery Adj. Factor	\$0.00096
System Benefits Charge	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>
TOTAL	\$0.10059

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 2 Rates versus Proposed Step 1 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G2 - kWh meter Rate Customers						
Range Monthly kWh	Percentage Bills	Average Monthly kWh	Total Bill Using Rates Proposed 5/1/2011	Total Bill Using Rates Proposed 5/1/2012	Total Difference	% Total Difference
0-50	50.7%	17	\$14.72	\$15.09	\$0.37	2.5%
51-100	16.5%	72	\$21.84	\$22.26	\$0.42	1.9%
101-200	16.4%	147	\$31.68	\$32.16	\$0.48	1.5%
201-300	6.9%	243	\$44.06	\$44.62	\$0.56	1.3%
301-400	3.8%	348	\$57.70	\$58.35	\$0.64	1.1%
401-500	1.9%	447	\$70.64	\$71.37	\$0.73	1.0%
501-600	1.3%	547	\$83.63	\$84.44	\$0.81	1.0%
601-700	0.6%	659	\$98.20	\$99.10	\$0.90	0.9%
701-800	0.5%	760	\$111.30	\$112.28	\$0.98	0.9%
801-1,000	0.5%	889	\$128.16	\$129.25	\$1.09	0.8%
1,000+	0.9%	1,526	\$211.04	\$212.66	\$1.61	0.8%
Approx. Average		116	\$27.59	\$28.04	\$0.46	1.6%
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2011:			Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2012:			
Customer Charge		\$12.50	Customer Charge		\$12.86	
		<u>All kWh</u>			<u>All kWh</u>	
Distribution Charge		\$0.02856	Distribution Charge		\$0.02938	
External Delivery Charge		\$0.01688	External Delivery Charge		\$0.01688	
Stranded Cost Charge		\$0.00138	Stranded Cost Charge		\$0.00138	
Storm Recovery Adj. Factor		\$0.00096	Storm Recovery Adj. Factor		\$0.00096	
System Benefits Charge		\$0.00330	System Benefits Charge		\$0.00330	
Fixed Default Service Charge		<u>\$0.07899</u>	Fixed Default Service Charge		<u>\$0.07899</u>	
TOTAL		\$0.13007	TOTAL		\$0.13089	

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 2 Rates versus Proposed Step 1 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G2 - QRWH and SH Rate Customers							
<u>Range</u> <u>Monthly</u> <u>kWh</u>	<u>Percentage</u> <u>Bills</u>	<u>Average</u> <u>kWh</u>	<u>Total Bill</u> <u>Using Rates</u> <u>Proposed 5/1/2011</u>	<u>Total Bill</u> <u>Using Rates</u> <u>Proposed 5/1/2012</u>	<u>Total</u> <u>Difference</u>	<u>%</u> <u>Total</u> <u>Difference</u>	
0-250	39.9%	77	\$15.54	\$15.76	\$0.22	1.4%	
251-500	14.5%	365	\$52.64	\$53.09	\$0.45	0.9%	
501-750	8.7%	621	\$85.75	\$86.40	\$0.65	0.8%	
751-1,000	6.1%	870	\$117.86	\$118.71	\$0.85	0.7%	
1,001-2,000	11.7%	1,425	\$189.42	\$190.71	\$1.29	0.7%	
2,001-3,000	6.3%	2,469	\$324.14	\$326.25	\$2.11	0.7%	
3,001-4,000	3.2%	3,472	\$453.51	\$456.42	\$2.90	0.6%	
4,001-5,000	2.0%	4,394	\$572.46	\$576.10	\$3.63	0.6%	
5,001-6,000	1.8%	5,409	\$703.37	\$707.80	\$4.43	0.6%	
6,001-7,000	1.2%	6,504	\$844.69	\$849.99	\$5.30	0.6%	
7,001-8,000	0.7%	7,498	\$972.87	\$978.95	\$6.08	0.6%	
8,001-9,000	0.7%	8,503	\$1,102.53	\$1,109.40	\$6.88	0.6%	
9,001-10,000	0.4%	9,407	\$1,219.22	\$1,226.81	\$7.59	0.6%	
10,001+	2.8%	22,581	\$2,918.76	\$2,936.76	\$18.00	0.6%	
Approx. Average		1,620	\$214.60	\$216.04	\$1.44	0.7%	
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2011:				Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2012:			
Customer Charge	\$5.60			Customer Charge	\$5.76		
	<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge	\$0.02750			Distribution Charge	\$0.02829		
External Delivery Charge	\$0.01688			External Delivery Charge	\$0.01688		
Stranded Cost Charge	\$0.00138			Stranded Cost Charge	\$0.00138		
Storm Recovery Adj. Factor	\$0.00096			Storm Recovery Adj. Factor	\$0.00096		
System Benefits Charge	\$0.00330			System Benefits Charge	\$0.00330		
Fixed Default Service Charge	<u>\$0.07899</u>			Fixed Default Service Charge	<u>\$0.07899</u>		
TOTAL	\$0.12901			TOTAL	\$0.12980		

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Step 2 Rates versus Proposed Step 1 Rates
Impacts do NOT include the Electricity Consumption Tax
Impact on G1 Rate Customers

Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Proposed 5/1/2011	Total Bill Using Rates Proposed 5/1/2012	Total Difference	% Total Difference
1	52.4%	430	164,350		Yes	\$18,278.41	\$18,353.94	\$75.53	0.4%
2	26.6%	247	47,947	1	Yes	\$5,991.02	\$6,033.67	\$42.65	0.7%
3	19.1%	254	35,350		Yes	\$5,000.71	\$5,046.41	\$45.70	0.9%
4	35.8%	508	132,729		Yes	\$15,774.97	\$15,863.81	\$88.85	0.6%
5	34.9%	390	99,143	1	Yes	\$11,598.06	\$11,664.47	\$66.41	0.6%
6	27.1%	226	44,627			\$5,789.75	\$5,830.63	\$40.88	0.7%
7	46.9%	365	124,792			\$14,281.04	\$14,345.55	\$64.51	0.5%
8	27.8%	273	55,500			\$7,130.34	\$7,179.30	\$48.96	0.7%
9	50.1%	276	100,989	1	Yes	\$11,079.81	\$11,127.29	\$47.48	0.4%
10	30.3%	764	169,013	1	Yes	\$20,342.77	\$20,471.62	\$128.84	0.6%
11	50.8%	554	205,420			\$23,144.09	\$23,240.71	\$96.62	0.4%
12	43.5%	319	101,250			\$11,753.83	\$11,810.54	\$56.70	0.5%
13	34.2%	453	112,933			\$13,741.07	\$13,820.59	\$79.52	0.6%
14	53.7%	313	122,575			\$13,729.78	\$13,785.46	\$55.68	0.4%
15	44.3%	477	154,250			\$17,805.43	\$17,889.07	\$83.64	0.5%
16	29.6%	568	122,900			\$15,442.64	\$15,541.78	\$99.14	0.6%
17	51.1%	972	362,861	1	Yes	\$39,557.44	\$39,720.90	\$163.46	0.4%
18	64.7%	527	248,975			\$27,086.40	\$27,178.52	\$92.13	0.3%
19	67.4%	1,210	594,862	2	Yes	\$61,530.36	\$61,730.30	\$199.94	0.3%
20	34.9%	419	106,657	1	Yes	\$12,469.96	\$12,541.20	\$71.24	0.6%
21	46.0%	299	100,339	1	Yes	\$11,158.80	\$11,210.11	\$51.30	0.5%
22	25.3%	317	58,571	1	Yes	\$7,400.84	\$7,455.18	\$54.34	0.7%
23	58.8%	305	130,928	1	Yes	\$14,028.06	\$14,080.35	\$52.30	0.4%
24	50.3%	177	64,838	1	Yes	\$7,127.64	\$7,158.54	\$30.90	0.4%
25	62.2%	521	236,367			\$25,851.70	\$25,942.71	\$91.01	0.4%
26	64.3%	438	205,800			\$22,421.17	\$22,498.19	\$77.02	0.3%
27	46.9%	1,598	547,493	1	Yes	\$60,451.90	\$60,719.55	\$267.66	0.4%
28	55.2%	626	252,116	2	Yes	\$26,784.43	\$26,888.62	\$104.18	0.4%
29	47.7%	566	197,270		Yes	\$22,237.13	\$22,335.92	\$98.80	0.4%
30	40.3%	464	136,343	1	Yes	\$15,494.11	\$15,572.90	\$78.79	0.5%
31	20.1%	289	42,480		Yes	\$5,892.24	\$5,943.92	\$51.68	0.9%
32	22.1%	570	91,753	1	Yes	\$12,007.00	\$12,103.44	\$96.44	0.8%
33	26.5%	528	102,000			\$13,202.01	\$13,294.30	\$92.29	0.7%
34	43.1%	219	68,870			\$8,037.64	\$8,077.39	\$39.76	0.5%
35	50.6%	3,840	1,417,143	2	Yes	\$152,236.67	\$152,868.13	\$631.47	0.4%
36	49.3%	257	92,610			\$10,531.81	\$10,578.03	\$46.23	0.4%
37	54.5%	609	242,050			\$26,969.27	\$27,075.28	\$106.01	0.4%
38	50.9%	433	160,713	2	Yes	\$17,294.45	\$17,366.95	\$72.50	0.4%
39	40.0%	251	73,317			\$8,667.98	\$8,713.17	\$45.18	0.5%
40	36.0%	279	73,300		Yes	\$8,742.83	\$8,792.80	\$49.97	0.6%
41	38.2%	305	85,080			\$10,135.56	\$10,189.94	\$54.38	0.5%
42	65.6%	2,020	967,047	2	Yes	\$100,317.05	\$100,649.99	\$332.94	0.3%
43	60.9%	1,269	563,972	2	Yes	\$59,066.65	\$59,276.30	\$209.65	0.4%
44	66.6%	3,095	1,504,113	2		\$156,881.58	\$157,390.79	\$509.21	0.3%
45	36.7%	448	119,913	1	Yes	\$13,872.91	\$13,948.96	\$76.05	0.5%
46	30.1%	388	85,333			\$10,704.05	\$10,772.50	\$68.45	0.6%
47	51.9%	1,079	408,466	2	Yes	\$43,747.63	\$43,926.07	\$178.44	0.4%
48	63.5%	843	391,000			\$42,589.15	\$42,735.02	\$145.86	0.3%
49	39.5%	304	87,450			\$10,349.46	\$10,403.57	\$54.12	0.5%
50	31.0%	455	102,833			\$12,798.63	\$12,878.46	\$79.83	0.6%
Approx Average		546	191,285			\$21,370.79	\$21,464.80	\$94.01	0.4%

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2011:

Customer Charge - Secondary **\$87.09**
Customer Charge - Primary **\$51.61**

All kVA

Distribution Charge **\$6.24**
Stranded Cost Charge **\$0.34**
TOTAL \$6.58

All kWh

Distribution Charge **\$0.00000**
External Delivery Charge **\$0.01688**
Stranded Cost Charge **\$0.00041**
Storm Recovery Adj. Factor **\$0.00096**
System Benefits Charge **\$0.00330**
Avg Variable Default Service Charge **\$0.07296**
TOTAL \$0.09451

High Voltage Discount 1 for 4-13.8 kV 2.0%
High Voltage Discount 2 for 34.5 kV 3.5%
Transformer Ownership Credit \$/kVA \$0.39

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2012:

Customer Charge - Secondary **\$89.60**
Customer Charge - Primary **\$53.10**

All kVA

Distribution Charge **\$6.41**
Stranded Cost Charge **\$0.34**
TOTAL \$6.75

All kWh

Distribution Charge **\$0.00000**
External Delivery Charge **\$0.01688**
Stranded Cost Charge **\$0.00041**
Storm Recovery Adj. Factor **\$0.00096**
System Benefits Charge **\$0.00330**
Avg Variable Default Service Charge **\$0.07296**
TOTAL \$0.09451

High Voltage Discount 1 for 4-13.8 kV 2.0%
High Voltage Discount 2 for 34.5 kV 3.5%
Transformer Ownership Credit \$/kVA \$0.39

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 2 Rates versus Proposed Step 1 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
<u>Customer</u>	<u>Load Factor</u>	<u>Average Monthly kVA</u>	<u>Average kWh</u>	<u>Voltage Discount Tier</u>	<u>Transformer Ownership Credit</u>	<u>Total Bill Using Rates Proposed 5/1/2011</u>	<u>Total Bill Using Rates Proposed 5/1/2012</u>	<u>Total Difference</u>	<u>% Total Difference</u>
51	33.5%	264	64,500			\$7,920.04	\$7,967.43	\$47.39	0.6%
52	20.0%	368	53,708			\$7,585.22	\$7,650.31	\$65.09	0.9%
53	14.1%	278	28,625			\$4,619.32	\$4,669.03	\$49.71	1.1%
54	23.7%	303	52,338		Yes	\$6,910.02	\$6,964.06	\$54.04	0.8%
55	53.2%	798	309,833			\$34,620.72	\$34,758.90	\$138.18	0.4%
56	39.8%	272	79,100			\$9,355.22	\$9,404.04	\$48.82	0.5%
57	43.3%	768	242,650			\$28,075.68	\$28,208.81	\$133.13	0.5%
58	41.5%	253	76,583			\$8,989.02	\$9,034.52	\$45.50	0.5%
59	51.8%	327	123,600			\$13,918.65	\$13,976.71	\$58.06	0.4%
60	38.0%	411	113,950			\$13,560.39	\$13,632.76	\$72.37	0.5%
61	43.1%	565	178,100			\$20,640.01	\$20,738.65	\$98.64	0.5%
62	51.0%	477	177,583			\$20,007.83	\$20,091.40	\$83.57	0.4%
63	26.8%	1,322	258,692		Yes	\$32,718.39	\$32,945.62	\$227.23	0.7%
64	53.8%	326	127,875			\$14,315.61	\$14,373.49	\$57.88	0.4%
65	29.0%	259	54,817			\$6,972.60	\$7,019.16	\$46.55	0.7%
66	6.6%	368	17,789			\$4,186.76	\$4,251.75	\$64.99	1.6%
67	35.3%	209	53,767			\$6,543.05	\$6,581.07	\$38.02	0.6%
68	3.5%	1,254	32,000			\$11,365.36	\$11,581.12	\$215.76	1.9%
69	47.8%	338	118,133			\$13,477.40	\$13,537.41	\$60.01	0.4%
70	60.9%	509	226,170			\$24,810.64	\$24,899.65	\$89.01	0.4%
71	36.6%	369	98,618			\$11,834.15	\$11,899.36	\$65.20	0.6%
72	55.4%	344	139,280			\$15,515.67	\$15,576.71	\$61.03	0.4%
73	46.8%	541	184,600			\$21,090.19	\$21,184.59	\$94.40	0.4%
74	52.2%	390	148,660			\$16,704.23	\$16,773.07	\$68.84	0.4%
75	45.5%	238	79,005			\$9,117.34	\$9,160.24	\$42.90	0.5%
76	70.4%	520	267,110			\$28,752.07	\$28,842.95	\$90.88	0.3%
77	48.6%	435	154,450			\$17,546.24	\$17,622.69	\$76.45	0.4%
78	49.5%	283	102,233			\$11,609.49	\$11,660.07	\$50.57	0.4%
79	35.7%	248	64,587			\$7,821.23	\$7,865.85	\$44.62	0.6%
80	57.9%	501	211,680			\$23,389.21	\$23,476.88	\$87.67	0.4%
81	62.8%	689	315,750			\$34,462.90	\$34,582.56	\$119.66	0.3%
82	39.5%	464	133,883			\$15,795.70	\$15,877.15	\$81.45	0.5%
83	65.1%	371	176,566			\$19,218.25	\$19,283.90	\$65.65	0.3%
84	60.9%	530	235,640			\$25,842.55	\$25,935.10	\$92.55	0.4%
85	54.2%	700	276,545			\$30,826.45	\$30,947.89	\$121.44	0.4%
86	29.3%	372	79,475			\$10,044.12	\$10,109.82	\$65.70	0.7%
87	29.8%	423	92,096	1	Yes	\$11,150.02	\$11,222.05	\$72.03	0.6%
88	35.4%	265	68,520			\$8,307.93	\$8,355.53	\$47.59	0.6%
89	66.4%	579	280,520			\$30,408.14	\$30,509.06	\$100.92	0.3%
90	40.6%	373	110,710			\$13,007.87	\$13,073.87	\$66.00	0.5%
91	53.9%	433	170,208			\$19,020.32	\$19,096.38	\$76.06	0.4%
92	55.7%	333	135,304			\$15,064.61	\$15,123.70	\$59.09	0.4%
93	0.0%	50	-			\$416.09	\$427.10	\$11.01	2.6%
94	24.7%	221	39,733			\$5,294.08	\$5,334.09	\$40.02	0.8%
95	49.4%	554	200,000			\$22,635.22	\$22,731.93	\$96.71	0.4%
96	58.3%	405	172,296			\$19,032.61	\$19,103.89	\$71.28	0.4%
97	41.4%	348	105,125	2	Yes	\$11,717.96	\$11,776.54	\$58.58	0.5%
98	31.1%	476	108,127	1	Yes	\$12,951.49	\$13,032.22	\$80.73	0.6%
99	71.6%	382	199,570			\$21,459.57	\$21,526.95	\$67.39	0.3%
100	18.1%	77	10,176	1	Yes	\$1,460.28	\$1,474.57	\$14.29	1.0%
Approx Average		546	191,285			\$21,370.79	\$21,464.80	\$94.01	0.4%
Unitil Energy Systems, Inc.						Unitil Energy Systems, Inc.			
Rates - Proposed Effective 5/1/2011:						Rates - Proposed Effective 5/1/2012:			
Customer Charge - Secondary			\$87.09			Customer Charge - Secondary			\$89.60
Customer Charge - Primary			\$51.61			Customer Charge - Primary			\$53.10
			<u>All kVA</u>						<u>All kVA</u>
Distribution Charge			\$6.24			Distribution Charge			\$6.41
Stranded Cost Charge			<u>\$0.34</u>			Stranded Cost Charge			<u>\$0.34</u>
TOTAL			\$6.58			TOTAL			\$6.75
			<u>All kWh</u>						<u>All kWh</u>
Distribution Charge			\$0.00000			Distribution Charge			\$0.00000
External Delivery Charge			\$0.01688			External Delivery Charge			\$0.01688
Stranded Cost Charge			\$0.00041			Stranded Cost Charge			\$0.00041
Storm Recovery Adj. Factor			\$0.00096			Storm Recovery Adj. Factor			\$0.00096
System Benefits Charge			\$0.00330			System Benefits Charge			\$0.00330
Avg Variable Default Service Charge			<u>\$0.07296</u>			Avg Variable Default Service Charge			<u>\$0.07296</u>
TOTAL			\$0.09451			TOTAL			\$0.09451
High Voltage Discount 1 for 4-13.8 kV			2.0%			High Voltage Discount 1 for 4-13.8 kV			2.0%
High Voltage Discount 2 for 34.5 kV			3.5%			High Voltage Discount 2 for 34.5 kV			3.5%
Transformer Ownership Credit \$/kVA			\$0.39			Transformer Ownership Credit \$/kVA			\$0.39

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 2 Rates versus Proposed Step 1 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Proposed 5/1/2011	Total Bill Using Rates Proposed 5/1/2012	Total Difference	% Total Difference
101	56.9%	623	259,008			\$28,667.94	\$28,776.43	\$108.49	0.4%
102	16.6%	261	31,750			\$4,807.66	\$4,854.60	\$46.94	1.0%
103	41.5%	260	78,688			\$9,231.62	\$9,278.25	\$46.63	0.5%
104	46.2%	550	185,411	2	Yes	\$20,248.73	\$20,340.50	\$91.77	0.5%
105	27.7%	599	120,960			\$15,461.97	\$15,566.35	\$104.38	0.7%
106	27.9%	202	41,173			\$5,309.77	\$5,346.68	\$36.91	0.7%
107	37.5%	442	120,783			\$14,408.69	\$14,486.29	\$77.60	0.5%
108	50.7%	323	119,690	2	Yes	\$12,899.05	\$12,953.58	\$54.53	0.4%
109	50.5%	453	166,717			\$18,821.70	\$18,901.15	\$79.45	0.4%
110	48.6%	438	155,456			\$17,662.99	\$17,740.00	\$77.01	0.4%
111	68.7%	531	266,136			\$28,732.90	\$28,825.67	\$92.76	0.3%
112	73.4%	423	226,760			\$24,303.15	\$24,377.61	\$74.46	0.3%
113	62.4%	284	129,411			\$14,185.83	\$14,236.61	\$50.78	0.4%
114	33.6%	403	98,950			\$12,090.59	\$12,161.61	\$71.02	0.6%
115	42.6%	497	154,560			\$17,962.44	\$18,049.37	\$86.94	0.5%
116	55.6%	969	393,479	2	Yes	\$41,725.23	\$41,885.66	\$160.44	0.4%
117	35.0%	311	79,547			\$9,652.07	\$9,707.47	\$55.40	0.6%
118	73.0%	193	103,026			\$11,096.69	\$11,132.08	\$35.39	0.3%
119	35.7%	301	78,416			\$9,476.68	\$9,530.31	\$53.63	0.6%
120	7.8%	634	35,956	2	Yes	\$7,120.40	\$7,225.96	\$105.56	1.5%
121	30.8%	251	56,332	2	Yes	\$6,685.87	\$6,728.46	\$42.59	0.6%
122	64.9%	2,524	1,195,701	2	Yes	\$124,177.67	\$124,593.19	\$415.52	0.3%
123	54.3%	258	102,099	2	Yes	\$10,902.26	\$10,946.01	\$43.76	0.4%
124	60.1%	2,498	1,096,626	2	Yes	\$114,984.79	\$115,395.99	\$411.21	0.4%
125	57.8%	2,298	968,792	2	Yes	\$102,132.01	\$102,510.43	\$378.41	0.4%
126	56.2%	219	89,636			\$9,997.31	\$10,036.99	\$39.68	0.4%
127	44.3%	226	73,265			\$8,501.54	\$8,542.55	\$41.01	0.5%
128	51.3%	369	138,091			\$15,564.62	\$15,629.82	\$65.20	0.4%
129	15.4%	378	42,640			\$6,605.16	\$6,671.95	\$66.79	1.0%
130	51.3%	918	343,824		Yes	\$38,263.06	\$38,421.59	\$158.54	0.4%
131	25.2%	282	51,900			\$6,845.75	\$6,896.14	\$50.40	0.7%
132	46.0%	460	154,620			\$17,726.94	\$17,807.65	\$80.71	0.5%
133	34.7%	593	150,328			\$18,194.65	\$18,297.93	\$103.27	0.6%
134	37.6%	195	53,537			\$6,430.17	\$6,465.84	\$35.67	0.6%
135	29.2%	268	56,992			\$7,233.78	\$7,281.78	\$47.99	0.7%
136	27.4%	250	49,950			\$6,453.92	\$6,498.95	\$45.04	0.7%
137	47.2%	982	338,733			\$38,565.24	\$38,734.77	\$169.53	0.4%
138	73.7%	277	149,205			\$16,012.16	\$16,061.78	\$49.63	0.3%
139	53.7%	467	182,840			\$20,437.84	\$20,519.68	\$81.84	0.4%
140	52.2%	407	155,320			\$17,447.71	\$17,519.50	\$71.78	0.4%
141	28.7%	700	146,489			\$18,534.96	\$18,656.39	\$121.44	0.7%
142	54.3%	845	334,850			\$37,294.98	\$37,441.17	\$146.19	0.4%
143	56.5%	462	190,567			\$21,137.92	\$21,218.98	\$81.06	0.4%
144	43.3%	422	133,567			\$15,488.11	\$15,562.39	\$74.27	0.5%
145	70.6%	444	228,950			\$24,647.46	\$24,725.47	\$78.01	0.3%
146	30.4%	973	216,000			\$26,900.43	\$27,068.27	\$167.84	0.6%
147	72.9%	1,005	534,921			\$57,258.14	\$57,431.57	\$173.43	0.3%
148	59.8%	443	193,550			\$21,294.92	\$21,372.76	\$77.83	0.4%
149	46.3%	219	74,120			\$8,534.17	\$8,573.93	\$39.77	0.5%
150	44.2%	198	63,840			\$7,422.40	\$7,458.54	\$36.14	0.5%
151	9.4%	57	3,900			\$830.74	\$842.94	\$12.20	1.5%
Approx Average		546	191,285			\$21,370.79	\$21,464.80	\$94.01	0.4%
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2011:						Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2012:			
Customer Charge - Secondary			\$87.09	Customer Charge - Secondary			\$89.60		
Customer Charge - Primary			\$51.61	Customer Charge - Primary			\$53.10		
			<u>All kVA</u>				<u>All kVA</u>		
Distribution Charge			\$6.24	Distribution Charge			\$6.41		
Stranded Cost Charge			\$0.34	Stranded Cost Charge			\$0.34		
TOTAL			\$6.58	TOTAL			\$6.75		
			<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge			\$0.00000	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00096	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			\$0.07296	Avg Variable Default Service Charge			\$0.07296		
TOTAL			\$0.09451	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.39	Transformer Ownership Credit \$/kVA			\$0.39		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 2 Rates versus Proposed Step 1 Rates Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers									
	Nominal Watts	Lumens	Type	Average Monthly kWh	Percentage of Lights	Total Bill Using Rates Proposed 5/1/2011	Total Bill Using Rates Proposed 5/1/2012	Total Difference	% Total Difference
Mercury Vapor:									
1	100	3,500	ST	40	18.4%	\$14.15	\$14.44	\$0.29	2.0%
2	175	7,000	ST	67	1.0%	\$19.02	\$19.37	\$0.35	1.8%
3	250	11,000	ST	95	1.2%	\$23.67	\$24.08	\$0.41	1.7%
4	400	20,000	ST	154	3.1%	\$32.58	\$33.07	\$0.49	1.5%
5	1,000	60,000	ST	388	0.1%	\$74.35	\$75.36	\$1.01	1.4%
6	250	11,000	FL	95	0.9%	\$24.67	\$25.11	\$0.44	1.8%
7	400	20,000	FL	154	2.0%	\$33.87	\$34.40	\$0.53	1.6%
8	1,000	60,000	FL	388	0.7%	\$70.48	\$71.37	\$0.89	1.3%
9	100	3,500	PB	40	5.5%	\$14.26	\$14.55	\$0.29	2.0%
10	175	7000	PB	67	0.9%	\$18.26	\$18.59	\$0.33	1.8%
High Pressure Sodium:									
11	50	4,000	ST	21	32.8%	\$12.43	\$12.72	\$0.29	2.3%
12	100	9,500	ST	43	0.9%	\$16.12	\$16.46	\$0.34	2.1%
13	150	16,000	ST	60	3.9%	\$17.90	\$18.24	\$0.34	1.9%
14	250	30,000	ST	101	10.2%	\$25.39	\$25.83	\$0.44	1.7%
15	400	50,000	ST	161	2.7%	\$35.76	\$36.32	\$0.56	1.6%
16	1,000	140,000	ST	398	1.5%	\$74.91	\$75.91	\$1.00	1.3%
17	150	16,000	FL	60	2.4%	\$19.91	\$20.31	\$0.40	2.0%
18	250	30,000	FL	101	2.9%	\$26.78	\$27.25	\$0.47	1.8%
19	400	50,000	FL	161	4.2%	\$35.30	\$35.85	\$0.55	1.6%
20	1,000	140,000	FL	398	3.0%	\$75.22	\$76.23	\$1.01	1.3%
21	50	4,000	PB	21	1.0%	\$11.57	\$11.84	\$0.27	2.3%
22	100	9,500	PB	43	0.6%	\$15.11	\$15.42	\$0.31	2.1%
Metal Halide:									
23	175	8,800	ST	66	0.0%	\$22.52	\$22.97	\$0.45	2.0%
24	250	13,500	ST	92	0.0%	\$26.66	\$27.16	\$0.50	1.9%
25	400	23,500	ST	148	0.0%	\$33.03	\$33.55	\$0.52	1.6%
26	175	8,800	FL	66	0.0%	\$25.18	\$25.71	\$0.53	2.1%
27	250	13,500	FL	92	0.0%	\$29.40	\$29.98	\$0.58	2.0%
28	400	23,500	FL	148	0.0%	\$35.12	\$35.70	\$0.58	1.7%
29	175	8,800	PB	66	0.0%	\$21.42	\$21.85	\$0.43	2.0%
30	250	13,500	PB	92	0.0%	\$25.07	\$25.52	\$0.45	1.8%
31	400	23,500	PB	148	0.0%	\$31.93	\$32.42	\$0.49	1.5%

Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2011:				Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2012:			
Customer Charge		\$0.00		Customer Charge		\$0.00	
		<u>All kWh</u>				<u>All kWh</u>	
Distribution Charge		\$0.00000		Distribution Charge		\$0.00000	
External Delivery Charge		\$0.01688		External Delivery Charge		\$0.01688	
Stranded Cost Charge		\$0.00138		Stranded Cost Charge		\$0.00138	
Storm Recovery Adj. Factor		\$0.00096		Storm Recovery Adj. Factor		\$0.00096	
System Benefits Charge		\$0.00330		System Benefits Charge		\$0.00330	
Fixed Default Service Charge		<u>\$0.07899</u>		Fixed Default Service Charge		<u>\$0.07899</u>	
TOTAL		\$0.10151		TOTAL		\$0.10151	

<u>Luminaire Charges:</u>				<u>Luminaire Charges:</u>			
Mercury Vapor		Sodium Vapor		Mercury Vapor		Sodium Vapor	
	<u>Rate/Mo.</u>		<u>Rate/Mo.</u>		<u>Rate/Mo.</u>		<u>Rate/Mo.</u>
1	\$10.09	11	\$10.30	23	\$15.82	11	\$10.59
2	\$12.22	12	\$11.76	24	\$17.32	12	\$12.10
3	\$14.03	13	\$11.81	25	\$18.01	13	\$12.15
4	\$16.95	14	\$15.14	26	\$18.48	14	\$15.58
5	\$34.96	15	\$19.42	27	\$20.06	15	\$19.98
6	\$15.03	16	\$34.51	28	\$20.10	16	\$35.51
7	\$18.24	17	\$13.82	29	\$14.72	17	\$14.22
8	\$31.09	18	\$16.53	30	\$15.73	18	\$17.00
9	\$10.20	19	\$18.96	31	\$16.91	19	\$19.51
10	\$11.46	20	\$34.82			20	\$35.83
		21	\$9.44			21	\$9.71
		22	\$10.75			22	\$11.06

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Step 3 Rates versus Proposed Step 2 Rates
Impacts do NOT include the Electricity Consumption Tax
Impact on D Rate Customers

Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Proposed 5/1/2012	Total Bill Using Rates Proposed 5/1/2013	Total Difference	% Total Difference
0-100	7.1%	41	\$15.57	\$15.66	\$0.09	0.6%
101-200	8.1%	154	\$30.31	\$30.66	\$0.35	1.2%
201-300	10.4%	251	\$43.07	\$43.64	\$0.57	1.3%
301-400	11.0%	351	\$56.53	\$57.32	\$0.80	1.4%
401-500	10.8%	450	\$69.97	\$71.00	\$1.02	1.5%
501-750	22.2%	618	\$92.70	\$94.11	\$1.40	1.5%
750-1,000	13.8%	864	\$126.06	\$128.02	\$1.96	1.6%
1,000-1,500	11.6%	1,198	\$171.22	\$173.94	\$2.72	1.6%
1,501-2,000	3.2%	1,702	\$239.45	\$243.32	\$3.86	1.6%
2,001-3,500	1.7%	2,448	\$340.52	\$346.08	\$5.56	1.6%
3,501-5,000	0.2%	4,036	\$555.54	\$564.70	\$9.16	1.6%
5,000+	0.0%	7,268	\$993.24	\$1,009.74	\$16.50	1.7%
Approx. Average		629	\$94.20	\$95.63	\$1.43	1.5%

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2012:

Customer Charge	\$10.27	
	<u>First 250 kWh</u>	<u>Over 250 kWh</u>
Distribution Charge	\$0.02891	\$0.03391
External Delivery Charge	\$0.01688	\$0.01688
Stranded Cost Charge	\$0.00138	\$0.00138
Storm Recovery Adj. Factor	\$0.00096	\$0.00096
System Benefits Charge	\$0.00330	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>
TOTAL	\$0.13042	\$0.13542

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2013:

Customer Charge	\$10.27	
	<u>First 250 kWh</u>	<u>Over 250 kWh</u>
Distribution Charge	\$0.03118	\$0.03618
External Delivery Charge	\$0.01688	\$0.01688
Stranded Cost Charge	\$0.00138	\$0.00138
Storm Recovery Adj. Factor	\$0.00096	\$0.00096
System Benefits Charge	\$0.00330	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>
TOTAL	\$0.13269	\$0.13769

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Step 3 Rates versus Proposed Step 2 Rates
Impacts do NOT include the Electricity Consumption Tax
Impact on G2 Rate Customers

Average Load Factor	kW Range	Percentage Bills	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates Proposed 5/1/2012	Total Bill Using Rates Proposed 5/1/2013	Total Difference	% Total Difference
28%	0-1.0	25.0%	0.7	149	\$38.99	\$39.81	\$0.82	2.1%
26%	1.1-2	9.0%	1.5	283	\$60.01	\$61.09	\$1.08	1.8%
23%	2.1-3	7.2%	2.6	436	\$85.96	\$87.40	\$1.43	1.7%
25%	3.1-4	6.4%	3.4	620	\$112.75	\$114.46	\$1.71	1.5%
24%	4.1-5	5.8%	4.6	793	\$141.61	\$143.72	\$2.10	1.5%
24%	5.1-6	5.3%	5.5	981	\$169.23	\$171.63	\$2.40	1.4%
25%	6.1-7	4.5%	6.3	1,155	\$194.43	\$197.09	\$2.66	1.4%
25%	7.1-8	3.7%	7.4	1,368	\$226.02	\$229.02	\$3.01	1.3%
26%	8.1-9	3.2%	8.3	1,573	\$255.75	\$259.06	\$3.31	1.3%
25%	9.1-10	2.7%	9.8	1,815	\$294.66	\$298.47	\$3.81	1.3%
27%	10.1-12	4.5%	11.0	2,208	\$346.31	\$350.53	\$4.22	1.2%
30%	12.1-14	3.4%	13.0	2,851	\$429.87	\$434.73	\$4.86	1.1%
29%	14.1-16	2.7%	16.0	3,399	\$514.20	\$520.05	\$5.85	1.1%
31%	16.1-18	2.0%	17.2	3,870	\$573.13	\$579.37	\$6.24	1.1%
33%	18.1-20	1.7%	18.3	4,468	\$644.74	\$651.37	\$6.63	1.0%
35%	20.1-22.5	1.7%	20.0	5,080	\$721.95	\$729.11	\$7.17	1.0%
30%	22.6-25	1.2%	27.5	6,114	\$899.25	\$908.91	\$9.65	1.1%
38%	25.1-30	1.9%	26.3	7,219	\$998.45	\$1,007.70	\$9.25	0.9%
37%	30.1-35	1.4%	33.4	9,077	\$1,254.74	\$1,266.35	\$11.60	0.9%
35%	35.1-40	1.1%	42.0	10,778	\$1,508.98	\$1,523.41	\$14.43	1.0%
43%	40.1-45	0.8%	40.8	12,685	\$1,689.12	\$1,703.15	\$14.03	0.8%
42%	45.1-50	0.7%	48.0	14,581	\$1,950.50	\$1,966.93	\$16.43	0.8%
44%	50.1-60	1.0%	55.1	17,691	\$2,332.54	\$2,351.32	\$18.78	0.8%
45%	60.1-70	0.8%	60.3	20,018	\$2,616.73	\$2,637.21	\$20.48	0.8%
53%	70.1-80	0.5%	61.2	23,718	\$2,998.01	\$3,018.79	\$20.79	0.7%
52%	80.1-90	0.4%	72.2	27,628	\$3,498.36	\$3,522.78	\$24.42	0.7%
37%	90.1-100	0.3%	112.9	30,812	\$4,213.50	\$4,251.33	\$37.83	0.9%
41%	100.1-120	0.5%	111.4	33,185	\$4,437.58	\$4,474.91	\$37.33	0.8%
42%	120.1-140	0.3%	126.7	38,785	\$5,150.14	\$5,192.54	\$42.40	0.8%
42%	140.1-160	0.2%	150.9	46,474	\$6,158.05	\$6,208.41	\$50.36	0.8%
43%	160.1-200	0.2%	173.0	54,259	\$7,156.10	\$7,213.75	\$57.66	0.8%
23%	200.1+	0.1%	372.5	62,271	\$9,901.74	\$10,025.25	\$123.51	1.2%
Approx. Average			11.0	2,807	\$406.26	\$410.47	\$4.21	1.0%

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2012:

Customer Charge	\$16.98
	<u>All kW</u>
Distribution Charge	\$9.48
Stranded Cost Charge	<u>\$0.24</u>
TOTAL	<u>\$9.72</u>
	<u>kWh</u>
Distribution Charge	\$0.00000
External Delivery Charge	\$0.01688
Stranded Cost Charge	\$0.00046
Storm Recovery Adj. Factor	\$0.00096
System Benefits Charge	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>
TOTAL	<u>\$0.10059</u>

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2013:

Customer Charge	\$17.56
	<u>All kW</u>
Distribution Charge	\$9.81
Stranded Cost Charge	<u>\$0.24</u>
TOTAL	<u>\$10.05</u>
	<u>kWh</u>
Distribution Charge	\$0.00000
External Delivery Charge	\$0.01688
Stranded Cost Charge	\$0.00046
Storm Recovery Adj. Factor	\$0.00096
System Benefits Charge	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>
TOTAL	<u>\$0.10059</u>

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 3 Rates versus Proposed Step 2 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G2 - kWh meter Rate Customers						
Range Monthly kWh	Percentage Bills	Average Monthly kWh	Total Bill Using Rates Proposed 5/1/2012	Total Bill Using Rates Proposed 5/1/2013	Total Difference	% Total Difference
0-50	50.7%	17	\$15.09	\$15.55	\$0.46	3.0%
51-100	16.5%	72	\$22.26	\$22.78	\$0.51	2.3%
101-200	16.4%	147	\$32.16	\$32.75	\$0.59	1.8%
201-300	6.9%	243	\$44.62	\$45.31	\$0.69	1.5%
301-400	3.8%	348	\$58.35	\$59.14	\$0.79	1.4%
401-500	1.9%	447	\$71.37	\$72.26	\$0.89	1.2%
501-600	1.3%	547	\$84.44	\$85.43	\$0.99	1.2%
601-700	0.6%	659	\$99.10	\$100.21	\$1.11	1.1%
701-800	0.5%	760	\$112.28	\$113.49	\$1.21	1.1%
801-1,000	0.5%	889	\$129.25	\$130.59	\$1.34	1.0%
1,000+	0.9%	1,526	\$212.66	\$214.64	\$1.98	0.9%
Approx. Average		116	\$28.04	\$28.60	\$0.56	2.0%
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2012:			Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2013:			
Customer Charge		\$12.86	Customer Charge		\$13.30	
		<u>All kWh</u>			<u>All kWh</u>	
Distribution Charge		\$0.02938	Distribution Charge		\$0.03039	
External Delivery Charge		\$0.01688	External Delivery Charge		\$0.01688	
Stranded Cost Charge		\$0.00138	Stranded Cost Charge		\$0.00138	
Storm Recovery Adj. Factor		\$0.00096	Storm Recovery Adj. Factor		\$0.00096	
System Benefits Charge		\$0.00330	System Benefits Charge		\$0.00330	
Fixed Default Service Charge		<u>\$0.07899</u>	Fixed Default Service Charge		<u>\$0.07899</u>	
TOTAL		\$0.13089	TOTAL		\$0.13190	

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 3 Rates versus Proposed Step 2 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G2 - QRWH and SH Rate Customers							
<u>Range</u> <u>Monthly</u> <u>kWh</u>	<u>Percentage</u> <u>Bills</u>	<u>Average</u> <u>kWh</u>	<u>Total Bill</u> <u>Using Rates</u> <u>Proposed 5/1/2012</u>	<u>Total Bill</u> <u>Using Rates</u> <u>Proposed 5/1/2013</u>	<u>Total</u> <u>Difference</u>	<u>%</u> <u>Total</u> <u>Difference</u>	
0-250	39.9%	77	\$15.76	\$16.04	\$0.27	1.7%	
251-500	14.5%	365	\$53.09	\$53.64	\$0.55	1.0%	
501-750	8.7%	621	\$86.40	\$87.20	\$0.80	0.9%	
751-1,000	6.1%	870	\$118.71	\$119.75	\$1.04	0.9%	
1,001-2,000	11.7%	1,425	\$190.71	\$192.29	\$1.58	0.8%	
2,001-3,000	6.3%	2,469	\$326.25	\$328.85	\$2.60	0.8%	
3,001-4,000	3.2%	3,472	\$456.42	\$459.98	\$3.57	0.8%	
4,001-5,000	2.0%	4,394	\$576.10	\$580.56	\$4.46	0.8%	
5,001-6,000	1.8%	5,409	\$707.80	\$713.25	\$5.45	0.8%	
6,001-7,000	1.2%	6,504	\$849.99	\$856.50	\$6.51	0.8%	
7,001-8,000	0.7%	7,498	\$978.95	\$986.42	\$7.47	0.8%	
8,001-9,000	0.7%	8,503	\$1,109.40	\$1,117.85	\$8.45	0.8%	
9,001-10,000	0.4%	9,407	\$1,226.81	\$1,236.13	\$9.32	0.8%	
10,001+	2.8%	22,581	\$2,936.76	\$2,958.87	\$22.10	0.8%	
Approx. Average		1,620	\$216.04	\$217.81	\$1.77	0.8%	
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2012:				Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2013:			
Customer Charge	\$5.76			Customer Charge	\$5.96		
	<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge	\$0.02829			Distribution Charge	\$0.02926		
External Delivery Charge	\$0.01688			External Delivery Charge	\$0.01688		
Stranded Cost Charge	\$0.00138			Stranded Cost Charge	\$0.00138		
Storm Recovery Adj. Factor	\$0.00096			Storm Recovery Adj. Factor	\$0.00096		
System Benefits Charge	\$0.00330			System Benefits Charge	\$0.00330		
Fixed Default Service Charge	<u>\$0.07899</u>			Fixed Default Service Charge	<u>\$0.07899</u>		
TOTAL	\$0.12980			TOTAL	\$0.13077		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 3 Rates versus Proposed Step 2 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Proposed 5/1/2012	Total Bill Using Rates Proposed 5/1/2013	Total Difference	% Total Difference
1	52.4%	430	164,350		Yes	\$18,353.94	\$18,451.51	\$97.57	0.5%
2	26.6%	247	47,947	1	Yes	\$6,033.67	\$6,088.75	\$55.08	0.9%
3	19.1%	254	35,350		Yes	\$5,046.41	\$5,105.39	\$58.98	1.2%
4	35.8%	508	132,729		Yes	\$15,863.81	\$15,978.62	\$114.81	0.7%
5	34.9%	390	99,143	1	Yes	\$11,664.47	\$11,750.30	\$85.83	0.7%
6	27.1%	226	44,627			\$5,830.63	\$5,883.36	\$52.73	0.9%
7	46.9%	365	124,792			\$14,345.55	\$14,428.87	\$83.32	0.6%
8	27.8%	273	55,500			\$7,179.30	\$7,242.49	\$63.19	0.9%
9	50.1%	276	100,989	1	Yes	\$11,127.29	\$11,188.62	\$61.34	0.6%
10	30.3%	764	169,013	1	Yes	\$20,471.62	\$20,638.25	\$166.63	0.8%
11	50.8%	554	205,420			\$23,240.71	\$23,365.59	\$124.87	0.5%
12	43.5%	319	101,250			\$11,810.54	\$11,883.75	\$73.21	0.6%
13	34.2%	453	112,933			\$13,820.59	\$13,923.33	\$102.74	0.7%
14	53.7%	313	122,575			\$13,785.46	\$13,857.35	\$71.89	0.5%
15	44.3%	477	154,250			\$17,889.07	\$17,997.14	\$108.07	0.6%
16	29.6%	568	122,900			\$15,541.78	\$15,669.92	\$128.13	0.8%
17	51.1%	972	362,861	1	Yes	\$39,720.90	\$39,932.33	\$211.43	0.5%
18	64.7%	527	248,975			\$27,178.52	\$27,297.58	\$119.05	0.4%
19	67.4%	1,210	594,862	2	Yes	\$61,730.30	\$61,988.94	\$258.64	0.4%
20	34.9%	419	106,657	1	Yes	\$12,541.20	\$12,633.29	\$92.09	0.7%
21	46.0%	299	100,339	1	Yes	\$11,210.11	\$11,276.39	\$66.29	0.6%
22	25.3%	317	58,571	1	Yes	\$7,455.18	\$7,525.39	\$70.21	0.9%
23	58.8%	305	130,928	1	Yes	\$14,080.35	\$14,147.92	\$67.57	0.5%
24	50.3%	177	64,838	1	Yes	\$7,158.54	\$7,198.41	\$39.87	0.6%
25	62.2%	521	236,367			\$25,942.71	\$26,060.32	\$117.61	0.5%
26	64.3%	438	205,800			\$22,498.19	\$22,597.70	\$99.50	0.4%
27	46.9%	1,598	547,493	1	Yes	\$60,719.55	\$61,065.82	\$346.27	0.6%
28	55.2%	626	252,116	2	Yes	\$26,888.62	\$27,023.33	\$134.72	0.5%
29	47.7%	566	197,270		Yes	\$22,335.92	\$22,463.61	\$127.69	0.6%
30	40.3%	464	136,343	1	Yes	\$15,572.90	\$15,674.75	\$101.85	0.7%
31	20.1%	289	42,480		Yes	\$5,943.92	\$6,010.63	\$66.71	1.1%
32	22.1%	570	91,753	1	Yes	\$12,103.44	\$12,228.13	\$124.70	1.0%
33	26.5%	528	102,000			\$13,294.30	\$13,413.56	\$119.26	0.9%
34	43.1%	219	68,870			\$8,077.39	\$8,128.68	\$51.28	0.6%
35	50.6%	3,840	1,417,143	2	Yes	\$152,868.13	\$153,685.22	\$817.09	0.5%
36	49.3%	257	92,610			\$10,578.03	\$10,637.69	\$59.66	0.6%
37	54.5%	609	242,050			\$27,075.28	\$27,212.30	\$137.02	0.5%
38	50.9%	433	160,713	2	Yes	\$17,366.95	\$17,460.66	\$93.71	0.5%
39	40.0%	251	73,317			\$8,713.17	\$8,771.47	\$58.31	0.7%
40	36.0%	279	73,300		Yes	\$8,792.80	\$8,857.30	\$64.50	0.7%
41	38.2%	305	85,080			\$10,189.94	\$10,260.14	\$70.20	0.7%
42	65.6%	2,020	967,047	2	Yes	\$100,649.99	\$101,080.74	\$430.75	0.4%
43	60.9%	1,269	563,972	2	Yes	\$59,276.30	\$59,547.50	\$271.21	0.5%
44	66.6%	3,095	1,504,113	2		\$157,390.79	\$158,049.65	\$658.86	0.4%
45	36.7%	448	119,913	1	Yes	\$13,948.96	\$14,047.28	\$98.31	0.7%
46	30.1%	388	85,333			\$10,772.50	\$10,860.91	\$88.41	0.8%
47	51.9%	1,079	408,466	2	Yes	\$43,926.07	\$44,156.88	\$230.81	0.5%
48	63.5%	843	391,000			\$42,735.02	\$42,923.61	\$188.60	0.4%
49	39.5%	304	87,450			\$10,403.57	\$10,473.44	\$69.86	0.7%
50	31.0%	455	102,833			\$12,878.46	\$12,981.60	\$103.14	0.8%
Approx Average		546	191,285			\$21,464.80	\$21,586.31	\$121.51	0.6%
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2012:						Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2013:			
Customer Charge - Secondary			\$89.60	Customer Charge - Secondary			\$92.68		
Customer Charge - Primary			\$53.10	Customer Charge - Primary			\$54.92		
			<u>All kVA</u>				<u>All kVA</u>		
Distribution Charge			\$6.41	Distribution Charge			\$6.63		
Stranded Cost Charge			<u>\$0.34</u>	Stranded Cost Charge			<u>\$0.34</u>		
TOTAL			\$6.75	TOTAL			\$6.97		
			<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge			\$0.00000	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00096	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			<u>\$0.07296</u>	Avg Variable Default Service Charge			<u>\$0.07296</u>		
TOTAL			\$0.09451	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.39	Transformer Ownership Credit \$/kVA			\$0.39		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 3 Rates versus Proposed Step 2 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
<u>Customer</u>	<u>Load Factor</u>	<u>Average Monthly kVA</u>	<u>Average kWh</u>	<u>Voltage Discount Tier</u>	<u>Transformer Ownership Credit</u>	<u>Total Bill Using Rates Proposed 5/1/2012</u>	<u>Total Bill Using Rates Proposed 5/1/2013</u>	<u>Total Difference</u>	<u>% Total Difference</u>
51	33.5%	264	64,500			\$7,967.43	\$8,028.59	\$61.16	0.8%
52	20.0%	368	53,708			\$7,650.31	\$7,734.37	\$84.06	1.1%
53	14.1%	278	28,625			\$4,669.03	\$4,733.19	\$64.16	1.4%
54	23.7%	303	52,338		Yes	\$6,964.06	\$7,033.83	\$69.77	1.0%
55	53.2%	798	309,833			\$34,758.90	\$34,937.55	\$178.65	0.5%
56	39.8%	272	79,100			\$9,404.04	\$9,467.05	\$63.01	0.7%
57	43.3%	768	242,650			\$28,208.81	\$28,380.93	\$172.12	0.6%
58	41.5%	253	76,583			\$9,034.52	\$9,093.24	\$58.72	0.6%
59	51.8%	327	123,600			\$13,976.71	\$14,051.68	\$74.97	0.5%
60	38.0%	411	113,950			\$13,632.76	\$13,726.24	\$93.48	0.7%
61	43.1%	565	178,100			\$20,738.65	\$20,866.13	\$127.48	0.6%
62	51.0%	477	177,583			\$20,091.40	\$20,199.38	\$107.98	0.5%
63	26.8%	1,322	258,692		Yes	\$32,945.62	\$33,239.51	\$293.89	0.9%
64	53.8%	326	127,875			\$14,373.49	\$14,448.22	\$74.73	0.5%
65	29.0%	259	54,817			\$7,019.16	\$7,079.24	\$60.08	0.9%
66	6.6%	368	17,789			\$4,251.75	\$4,335.69	\$83.94	2.0%
67	35.3%	209	53,767			\$6,581.07	\$6,630.11	\$49.04	0.7%
68	3.5%	1,254	32,000			\$11,581.12	\$11,860.17	\$279.05	2.4%
69	47.8%	338	118,133			\$13,537.41	\$13,614.90	\$77.49	0.6%
70	60.9%	509	226,170			\$24,899.65	\$25,014.68	\$115.03	0.5%
71	36.6%	369	98,618			\$11,899.36	\$11,983.57	\$84.21	0.7%
72	55.4%	344	139,280			\$15,576.71	\$15,655.53	\$78.82	0.5%
73	46.8%	541	184,600			\$21,184.59	\$21,306.58	\$121.99	0.6%
74	52.2%	390	148,660			\$16,773.07	\$16,861.99	\$88.92	0.5%
75	45.5%	238	79,005			\$9,160.24	\$9,215.60	\$55.35	0.6%
76	70.4%	520	267,110			\$28,842.95	\$28,960.39	\$117.44	0.4%
77	48.6%	435	154,450			\$17,622.69	\$17,721.47	\$98.77	0.6%
78	49.5%	283	102,233			\$11,660.07	\$11,725.35	\$65.28	0.6%
79	35.7%	248	64,587			\$7,865.85	\$7,923.43	\$57.58	0.7%
80	57.9%	501	211,680			\$23,476.88	\$23,590.17	\$113.29	0.5%
81	62.8%	689	315,750			\$34,582.56	\$34,737.24	\$154.68	0.4%
82	39.5%	464	133,883			\$15,877.15	\$15,982.38	\$105.23	0.7%
83	65.1%	371	176,566			\$19,283.90	\$19,368.69	\$84.79	0.4%
84	60.9%	530	235,640			\$25,935.10	\$26,054.70	\$119.60	0.5%
85	54.2%	700	276,545			\$30,947.89	\$31,104.87	\$156.98	0.5%
86	29.3%	372	79,475			\$10,109.82	\$10,194.68	\$84.86	0.8%
87	29.8%	423	92,096	1	Yes	\$11,222.05	\$11,315.16	\$93.11	0.8%
88	35.4%	265	68,520			\$8,355.53	\$8,416.95	\$61.42	0.7%
89	66.4%	579	280,520			\$30,509.06	\$30,639.50	\$130.44	0.4%
90	40.6%	373	110,710			\$13,073.87	\$13,159.12	\$85.25	0.7%
91	53.9%	433	170,208			\$19,096.38	\$19,194.64	\$98.26	0.5%
92	55.7%	333	135,304			\$15,123.70	\$15,200.00	\$76.30	0.5%
93	0.0%	50	-			\$427.10	\$441.18	\$14.08	3.3%
94	24.7%	221	39,733			\$5,334.09	\$5,385.71	\$51.62	1.0%
95	49.4%	554	200,000			\$22,731.93	\$22,856.92	\$124.99	0.5%
96	58.3%	405	172,296			\$19,103.89	\$19,195.97	\$92.08	0.5%
97	41.4%	348	105,125	2	Yes	\$11,776.54	\$11,852.24	\$75.70	0.6%
98	31.1%	476	108,127	1	Yes	\$13,032.22	\$13,136.58	\$104.36	0.8%
99	71.6%	382	199,570			\$21,526.95	\$21,613.99	\$87.04	0.4%
100	18.1%	77	10,176	1	Yes	\$1,474.57	\$1,492.96	\$18.39	1.2%
Approx Average		546	191,285			\$21,464.80	\$21,586.31	\$121.51	0.6%
Unitil Energy Systems, Inc.						Unitil Energy Systems, Inc.			
Rates - Proposed Effective 5/1/2012:						Rates - Proposed Effective 5/1/2013:			
Customer Charge - Secondary			\$89.60			Customer Charge - Secondary			\$92.68
Customer Charge - Primary			\$53.10			Customer Charge - Primary			\$54.92
			<u>All kVA</u>						<u>All kVA</u>
Distribution Charge			\$6.41			Distribution Charge			\$6.63
Stranded Cost Charge			<u>\$0.34</u>			Stranded Cost Charge			<u>\$0.34</u>
TOTAL			\$6.75			TOTAL			\$6.97
			<u>All kWh</u>						<u>All kWh</u>
Distribution Charge			\$0.00000			Distribution Charge			\$0.00000
External Delivery Charge			\$0.01688			External Delivery Charge			\$0.01688
Stranded Cost Charge			\$0.00041			Stranded Cost Charge			\$0.00041
Storm Recovery Adj. Factor			\$0.00096			Storm Recovery Adj. Factor			\$0.00096
System Benefits Charge			\$0.00330			System Benefits Charge			\$0.00330
Avg Variable Default Service Charge			<u>\$0.07296</u>			Avg Variable Default Service Charge			<u>\$0.07296</u>
TOTAL			\$0.09451			TOTAL			\$0.09451
High Voltage Discount 1 for 4-13.8 kV			2.0%			High Voltage Discount 1 for 4-13.8 kV			2.0%
High Voltage Discount 2 for 34.5 kV			3.5%			High Voltage Discount 2 for 34.5 kV			3.5%
Transformer Ownership Credit \$/kVA			\$0.39			Transformer Ownership Credit \$/kVA			\$0.39

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 3 Rates versus Proposed Step 2 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
<u>Customer</u>	<u>Load Factor</u>	<u>Average Monthly kVA</u>	<u>Average kWh</u>	<u>Voltage Discount Tier</u>	<u>Transformer Ownership Credit</u>	<u>Total Bill Using Rates Proposed 5/1/2012</u>	<u>Total Bill Using Rates Proposed 5/1/2013</u>	<u>Total Difference</u>	<u>% Total Difference</u>
101	56.9%	623	259,008			\$28,776.43	\$28,916.66	\$140.23	0.5%
102	16.6%	261	31,750			\$4,854.60	\$4,915.19	\$60.58	1.2%
103	41.5%	260	78,688			\$9,278.25	\$9,338.43	\$60.18	0.6%
104	46.2%	550	185,411	2	Yes	\$20,340.50	\$20,459.15	\$118.65	0.6%
105	27.7%	599	120,960			\$15,566.35	\$15,701.27	\$134.91	0.9%
106	27.9%	202	41,173			\$5,346.68	\$5,394.27	\$47.59	0.9%
107	37.5%	442	120,783			\$14,486.29	\$14,586.54	\$100.25	0.7%
108	50.7%	323	119,690	2	Yes	\$12,953.58	\$13,024.05	\$70.47	0.5%
109	50.5%	453	166,717			\$18,901.15	\$19,003.81	\$102.66	0.5%
110	48.6%	438	155,456			\$17,740.00	\$17,839.50	\$99.50	0.6%
111	68.7%	531	266,136			\$28,825.67	\$28,945.54	\$119.88	0.4%
112	73.4%	423	226,760			\$24,377.61	\$24,473.81	\$96.19	0.4%
113	62.4%	284	129,411			\$14,236.61	\$14,302.15	\$65.54	0.5%
114	33.6%	403	98,950			\$12,161.61	\$12,253.35	\$91.74	0.8%
115	42.6%	497	154,560			\$18,049.37	\$18,161.71	\$112.34	0.6%
116	55.6%	969	393,479	2	Yes	\$41,885.66	\$42,093.18	\$207.51	0.5%
117	35.0%	311	79,547			\$9,707.47	\$9,778.99	\$71.52	0.7%
118	73.0%	193	103,026			\$11,132.08	\$11,177.71	\$45.63	0.4%
119	35.7%	301	78,416			\$9,530.31	\$9,599.54	\$69.23	0.7%
120	7.8%	634	35,956	2	Yes	\$7,225.96	\$7,362.47	\$136.50	1.9%
121	30.8%	251	56,332	2	Yes	\$6,728.46	\$6,783.47	\$55.01	0.8%
122	64.9%	2,524	1,195,701	2	Yes	\$124,593.19	\$125,130.81	\$537.62	0.4%
123	54.3%	258	102,099	2	Yes	\$10,946.01	\$11,002.53	\$56.52	0.5%
124	60.1%	2,498	1,096,626	2	Yes	\$115,395.99	\$115,928.03	\$532.04	0.5%
125	57.8%	2,298	968,792	2	Yes	\$102,510.43	\$103,000.03	\$489.60	0.5%
126	56.2%	219	89,636			\$10,036.99	\$10,088.17	\$51.18	0.5%
127	44.3%	226	73,265			\$8,542.55	\$8,595.46	\$52.90	0.6%
128	51.3%	369	138,091			\$15,629.82	\$15,714.03	\$84.21	0.5%
129	15.4%	378	42,640			\$6,671.95	\$6,758.22	\$86.27	1.3%
130	51.3%	918	343,824		Yes	\$38,421.59	\$38,626.59	\$205.00	0.5%
131	25.2%	282	51,900			\$6,896.14	\$6,961.20	\$65.05	0.9%
132	46.0%	460	154,620			\$17,807.65	\$17,911.92	\$104.28	0.6%
133	34.7%	593	150,328			\$18,297.93	\$18,431.40	\$133.48	0.7%
134	37.6%	195	53,537			\$6,465.84	\$6,511.83	\$45.99	0.7%
135	29.2%	268	56,992			\$7,281.78	\$7,343.71	\$61.94	0.9%
136	27.4%	250	49,950			\$6,498.95	\$6,557.07	\$58.12	0.9%
137	47.2%	982	338,733			\$38,734.77	\$38,953.99	\$219.22	0.6%
138	73.7%	277	149,205			\$16,061.78	\$16,125.84	\$64.05	0.4%
139	53.7%	467	182,840			\$20,519.68	\$20,625.43	\$105.74	0.5%
140	52.2%	407	155,320			\$17,519.50	\$17,612.22	\$92.73	0.5%
141	28.7%	700	146,489			\$18,656.39	\$18,813.38	\$156.98	0.8%
142	54.3%	845	334,850			\$37,441.17	\$37,630.19	\$189.02	0.5%
143	56.5%	462	190,567			\$21,218.98	\$21,323.72	\$104.73	0.5%
144	43.3%	422	133,567			\$15,562.39	\$15,658.34	\$95.95	0.6%
145	70.6%	444	228,950			\$24,725.47	\$24,826.26	\$100.79	0.4%
146	30.4%	973	216,000			\$27,068.27	\$27,285.30	\$217.03	0.8%
147	72.9%	1,005	534,921			\$57,431.57	\$57,655.84	\$224.27	0.4%
148	59.8%	443	193,550			\$21,372.76	\$21,473.31	\$100.56	0.5%
149	46.3%	219	74,120			\$8,573.93	\$8,625.23	\$51.29	0.6%
150	44.2%	198	63,840			\$7,458.54	\$7,505.14	\$46.60	0.6%
151	9.4%	57	3,900			\$842.94	\$858.56	\$15.62	1.9%
Approx Average		546	191,285			\$21,464.80	\$21,586.31	\$121.51	0.6%
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2012:						Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2013:			
Customer Charge - Secondary			\$89.60	Customer Charge - Secondary			\$92.68		
Customer Charge - Primary			\$53.10	Customer Charge - Primary			\$54.92		
			<u>All kVA</u>				<u>All kVA</u>		
Distribution Charge			\$6.41	Distribution Charge			\$6.63		
Stranded Cost Charge			<u>\$0.34</u>	Stranded Cost Charge			<u>\$0.34</u>		
TOTAL			\$6.75	TOTAL			\$6.97		
			<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge			\$0.00000	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00096	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			<u>\$0.07296</u>	Avg Variable Default Service Charge			<u>\$0.07296</u>		
TOTAL			\$0.09451	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.39	Transformer Ownership Credit \$/kVA			\$0.39		

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Step 3 Rates versus Proposed Step 2 Rates
Impacts do NOT include the Electricity Consumption Tax
Impact on OL Rate Customers

						Total Bill Using Rates Proposed 5/1/2012		Total Bill Using Rates Proposed 5/1/2013		Total Difference		% Total Difference	
Nominal Watts		Lumens	Type	Average Monthly kWh	Percentage of Lights								
<u>Mercury Vapor:</u>													
1	100	3,500	ST	40	18.4%	\$14.44	\$14.80	\$0.36	2.5%				
2	175	7,000	ST	67	1.0%	\$19.37	\$19.80	\$0.43	2.2%				
3	250	11,000	ST	95	1.2%	\$24.08	\$24.58	\$0.50	2.1%				
4	400	20,000	ST	154	3.1%	\$33.07	\$33.67	\$0.60	1.8%				
5	1,000	60,000	ST	388	0.1%	\$75.36	\$76.60	\$1.24	1.6%				
6	250	11,000	FL	95	0.9%	\$25.11	\$25.64	\$0.53	2.1%				
7	400	20,000	FL	154	2.0%	\$34.40	\$35.04	\$0.64	1.9%				
8	1,000	60,000	FL	388	0.7%	\$71.37	\$72.47	\$1.10	1.5%				
9	100	3,500	PB	40	5.5%	\$14.55	\$14.92	\$0.37	2.5%				
10	175	7000	PB	67	0.9%	\$18.59	\$18.99	\$0.40	2.2%				
<u>High Pressure Sodium:</u>													
11	50	4,000	ST	21	32.8%	\$12.72	\$13.09	\$0.37	2.9%				
12	100	9,500	ST	43	0.9%	\$16.46	\$16.87	\$0.41	2.5%				
13	150	16,000	ST	60	3.9%	\$18.24	\$18.66	\$0.42	2.3%				
14	250	30,000	ST	101	10.2%	\$25.83	\$26.36	\$0.53	2.1%				
15	400	50,000	ST	161	2.7%	\$36.32	\$37.01	\$0.69	1.9%				
16	1,000	140,000	ST	398	1.5%	\$75.91	\$77.13	\$1.22	1.6%				
17	150	16,000	FL	60	2.4%	\$20.31	\$20.80	\$0.49	2.4%				
18	250	30,000	FL	101	2.9%	\$27.25	\$27.84	\$0.59	2.2%				
19	400	50,000	FL	161	4.2%	\$35.85	\$36.52	\$0.67	1.9%				
20	1,000	140,000	FL	398	3.0%	\$76.23	\$77.46	\$1.23	1.6%				
21	50	4,000	PB	21	1.0%	\$11.84	\$12.17	\$0.33	2.8%				
22	100	9,500	PB	43	0.6%	\$15.42	\$15.80	\$0.38	2.5%				
<u>Metal Halide:</u>													
23	175	8,800	ST	66	0.0%	\$22.97	\$23.53	\$0.56	2.4%				
24	250	13,500	ST	92	0.0%	\$27.16	\$27.77	\$0.61	2.2%				
25	400	23,500	ST	148	0.0%	\$33.55	\$34.18	\$0.63	1.9%				
26	175	8,800	FL	66	0.0%	\$25.71	\$26.37	\$0.66	2.6%				
27	250	13,500	FL	92	0.0%	\$29.98	\$30.69	\$0.71	2.4%				
28	400	23,500	FL	148	0.0%	\$35.70	\$36.41	\$0.71	2.0%				
29	175	8,800	PB	66	0.0%	\$21.85	\$22.37	\$0.52	2.4%				
30	250	13,500	PB	92	0.0%	\$25.52	\$26.08	\$0.56	2.2%				
31	400	23,500	PB	148	0.0%	\$32.42	\$33.02	\$0.60	1.9%				

Unitil Energy Systems, Inc.						Unitil Energy Systems, Inc.					
Rates - Proposed Effective 5/1/2012:						Rates - Proposed Effective 5/1/2013:					
Customer Charge		\$0.00				Customer Charge		\$0.00			
		<u>All kWh</u>						<u>All kWh</u>			
Distribution Charge		\$0.00000				Distribution Charge		\$0.00000			
External Delivery Charge		\$0.01688				External Delivery Charge		\$0.01688			
Stranded Cost Charge		\$0.00138				Stranded Cost Charge		\$0.00138			
Storm Recovery Adj. Factor		\$0.00096				Storm Recovery Adj. Factor		\$0.00096			
System Benefits Charge		\$0.00330				System Benefits Charge		\$0.00330			
Fixed Default Service Charge		<u>\$0.07899</u>				Fixed Default Service Charge		<u>\$0.07899</u>			
TOTAL		\$0.10151				TOTAL		\$0.10151			

Luminaire Charges:												Luminaire Charges:											
Mercury Vapor				Sodium Vapor				Metal Halide				Mercury Vapor				Sodium Vapor				Metal Halide			
<u>Rate/Mo.</u>				<u>Rate/Mo.</u>				<u>Rate/Mo.</u>				<u>Rate/Mo.</u>				<u>Rate/Mo.</u>				<u>Rate/Mo.</u>			
1	\$10.38	11	\$10.59	23	\$16.27	1	\$10.74	11	\$10.96	23	\$16.83	1	\$10.38	11	\$10.59	23	\$16.83	1	\$10.74	11	\$10.96	23	\$16.83
2	\$12.57	12	\$12.10	24	\$17.82	2	\$13.00	12	\$12.51	24	\$18.43	2	\$12.57	12	\$12.10	24	\$18.43	2	\$13.00	12	\$12.51	24	\$18.43
3	\$14.44	13	\$12.15	25	\$18.53	3	\$14.94	13	\$12.57	25	\$19.16	3	\$14.44	13	\$12.15	25	\$19.16	3	\$14.94	13	\$12.57	25	\$19.16
4	\$17.44	14	\$15.58	26	\$19.01	4	\$18.04	14	\$16.11	26	\$19.67	4	\$17.44	14	\$15.58	26	\$19.67	4	\$18.04	14	\$16.11	26	\$19.67
5	\$35.97	15	\$19.98	27	\$20.64	5	\$37.21	15	\$20.67	27	\$21.35	5	\$35.97	15	\$19.98	27	\$21.35	5	\$37.21	15	\$20.67	27	\$21.35
6	\$15.47	16	\$35.51	28	\$20.68	6	\$16.00	16	\$36.73	28	\$21.39	6	\$15.47	16	\$35.51	28	\$21.39	6	\$16.00	16	\$36.73	28	\$21.39
7	\$18.77	17	\$14.22	29	\$15.15	7	\$19.41	17	\$14.71	29	\$15.67	7	\$18.77	17	\$14.22	29	\$15.67	7	\$19.41	17	\$14.71	29	\$15.67
8	\$31.98	18	\$17.00	30	\$16.18	8	\$33.08	18	\$17.59	30	\$16.74	8	\$31.98	18	\$17.00	30	\$16.74	8	\$33.08	18	\$17.59	30	\$16.74
9	\$10.49	19	\$19.51	31	\$17.40	9	\$10.86	19	\$20.18	31	\$18.00	9	\$10.49	19	\$19.51	31	\$18.00	9	\$10.86	19	\$20.18	31	\$18.00
10	\$11.79	20	\$35.83			10	\$12.19	20	\$37.06			10	\$11.79	20	\$35.83			10	\$12.19	20	\$37.06		
		21	\$9.71					21	\$10.04					21	\$9.71					21	\$10.04		
		22	\$11.06					22	\$11.44					22	\$11.06					22	\$11.44		

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Step 4 Rates versus Proposed Step 3 Rates
Impacts do NOT include the Electricity Consumption Tax
Impact on D Rate Customers

Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Proposed 5/1/2013	Total Bill Using Rates Proposed 5/1/2014	Total Difference	% Total Difference
0-100	7.1%	41	\$15.66	\$15.74	\$0.07	0.5%
101-200	8.1%	154	\$30.66	\$30.93	\$0.27	0.9%
201-300	10.4%	251	\$43.64	\$44.08	\$0.44	1.0%
301-400	11.0%	351	\$57.32	\$57.94	\$0.61	1.1%
401-500	10.8%	450	\$71.00	\$71.78	\$0.79	1.1%
501-750	22.2%	618	\$94.11	\$95.19	\$1.08	1.1%
750-1,000	13.8%	864	\$128.02	\$129.53	\$1.51	1.2%
1,000-1,500	11.6%	1,198	\$173.94	\$176.04	\$2.10	1.2%
1,501-2,000	3.2%	1,702	\$243.32	\$246.30	\$2.98	1.2%
2,001-3,500	1.7%	2,448	\$346.08	\$350.37	\$4.28	1.2%
3,501-5,000	0.2%	4,036	\$564.70	\$571.76	\$7.06	1.3%
5,000+	0.0%	7,268	\$1,009.74	\$1,022.46	\$12.72	1.3%
Approx. Average		629	\$95.63	\$96.73	\$1.10	1.2%

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2013:

Customer Charge	\$10.27	
	<u>First 250 kWh</u>	<u>Over 250 kWh</u>
Distribution Charge	\$0.03118	\$0.03618
External Delivery Charge	\$0.01688	\$0.01688
Stranded Cost Charge	\$0.00138	\$0.00138
Storm Recovery Adj. Factor	\$0.00096	\$0.00096
System Benefits Charge	\$0.00330	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>
TOTAL	\$0.13269	\$0.13769

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2014:

Customer Charge	\$10.27	
	<u>First 250 kWh</u>	<u>Over 250 kWh</u>
Distribution Charge	\$0.03293	\$0.03793
External Delivery Charge	\$0.01688	\$0.01688
Stranded Cost Charge	\$0.00138	\$0.00138
Storm Recovery Adj. Factor	\$0.00096	\$0.00096
System Benefits Charge	\$0.00330	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>	<u>\$0.07899</u>
TOTAL	\$0.13444	\$0.13944

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Step 4 Rates versus Proposed Step 3 Rates
Impacts do NOT include the Electricity Consumption Tax
Impact on G2 Rate Customers

Average Load Factor	kW Range	Percentage Bills	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates Proposed 5/1/2013	Total Bill Using Rates Proposed 5/1/2014	Total Difference	% Total Difference
28%	0-1.0	25.0%	0.7	149	\$39.81	\$40.42	\$0.61	1.5%
26%	1.1-2	9.0%	1.5	283	\$61.09	\$61.89	\$0.80	1.3%
23%	2.1-3	7.2%	2.6	436	\$87.40	\$88.46	\$1.06	1.2%
25%	3.1-4	6.4%	3.4	620	\$114.46	\$115.73	\$1.27	1.1%
24%	4.1-5	5.8%	4.6	793	\$143.72	\$145.26	\$1.55	1.1%
24%	5.1-6	5.3%	5.5	981	\$171.63	\$173.39	\$1.76	1.0%
25%	6.1-7	4.5%	6.3	1,155	\$197.09	\$199.04	\$1.95	1.0%
25%	7.1-8	3.7%	7.4	1,368	\$229.02	\$231.23	\$2.20	1.0%
26%	8.1-9	3.2%	8.3	1,573	\$259.06	\$261.49	\$2.43	0.9%
25%	9.1-10	2.7%	9.8	1,815	\$298.47	\$301.26	\$2.79	0.9%
27%	10.1-12	4.5%	11.0	2,208	\$350.53	\$353.62	\$3.09	0.9%
30%	12.1-14	3.4%	13.0	2,851	\$434.73	\$438.28	\$3.55	0.8%
29%	14.1-16	2.7%	16.0	3,399	\$520.05	\$524.33	\$4.27	0.8%
31%	16.1-18	2.0%	17.2	3,870	\$579.37	\$583.93	\$4.56	0.8%
33%	18.1-20	1.7%	18.3	4,468	\$651.37	\$656.22	\$4.84	0.7%
35%	20.1-22.5	1.7%	20.0	5,080	\$729.11	\$734.34	\$5.23	0.7%
30%	22.6-25	1.2%	27.5	6,114	\$908.91	\$915.95	\$7.04	0.8%
38%	25.1-30	1.9%	26.3	7,219	\$1,007.70	\$1,014.44	\$6.74	0.7%
37%	30.1-35	1.4%	33.4	9,077	\$1,266.35	\$1,274.80	\$8.46	0.7%
35%	35.1-40	1.1%	42.0	10,778	\$1,523.41	\$1,533.92	\$10.51	0.7%
43%	40.1-45	0.8%	40.8	12,685	\$1,703.15	\$1,713.37	\$10.22	0.6%
42%	45.1-50	0.7%	48.0	14,581	\$1,966.93	\$1,978.90	\$11.97	0.6%
44%	50.1-60	1.0%	55.1	17,691	\$2,351.32	\$2,365.00	\$13.67	0.6%
45%	60.1-70	0.8%	60.3	20,018	\$2,637.21	\$2,652.12	\$14.91	0.6%
53%	70.1-80	0.5%	61.2	23,718	\$3,018.79	\$3,033.93	\$15.14	0.5%
52%	80.1-90	0.4%	72.2	27,628	\$3,522.78	\$3,540.56	\$17.78	0.5%
37%	90.1-100	0.3%	112.9	30,812	\$4,251.33	\$4,278.86	\$27.53	0.6%
41%	100.1-120	0.5%	111.4	33,185	\$4,474.91	\$4,502.08	\$27.17	0.6%
42%	120.1-140	0.3%	126.7	38,785	\$5,192.54	\$5,223.40	\$30.85	0.6%
42%	140.1-160	0.2%	150.9	46,474	\$6,208.41	\$6,245.06	\$36.64	0.6%
43%	160.1-200	0.2%	173.0	54,259	\$7,213.75	\$7,255.70	\$41.95	0.6%
23%	200.1+	0.1%	372.5	62,271	\$10,025.25	\$10,115.10	\$89.84	0.9%
Approx. Average			11.0	2,807	\$410.47	\$413.55	\$3.08	0.8%

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2013:

Customer Charge	\$17.56
	<u>All kW</u>
Distribution Charge	\$9.81
Stranded Cost Charge	<u>\$0.24</u>
TOTAL	\$10.05
	<u>kWh</u>
Distribution Charge	\$0.00000
External Delivery Charge	\$0.01688
Stranded Cost Charge	\$0.00046
Storm Recovery Adj. Factor	\$0.00096
System Benefits Charge	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>
TOTAL	\$0.10059

Unitil Energy Systems, Inc.
Rates - Proposed Effective 5/1/2014:

Customer Charge	\$18.00
	<u>All kW</u>
Distribution Charge	\$10.05
Stranded Cost Charge	<u>\$0.24</u>
TOTAL	\$10.29
	<u>kWh</u>
Distribution Charge	\$0.00000
External Delivery Charge	\$0.01688
Stranded Cost Charge	\$0.00046
Storm Recovery Adj. Factor	\$0.00096
System Benefits Charge	\$0.00330
Fixed Default Service Charge	<u>\$0.07899</u>
TOTAL	\$0.10059

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 4 Rates versus Proposed Step 3 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G2 - kWh meter Rate Customers						
Range Monthly kWh	Percentage Bills	Average Monthly kWh	Total Bill Using Rates Proposed 5/1/2013	Total Bill Using Rates Proposed 5/1/2014	Total Difference	% Total Difference
0-50	50.7%	17	\$15.55	\$15.90	\$0.35	2.3%
51-100	16.5%	72	\$22.78	\$23.17	\$0.40	1.7%
101-200	16.4%	147	\$32.75	\$33.20	\$0.45	1.4%
201-300	6.9%	243	\$45.31	\$45.83	\$0.53	1.2%
301-400	3.8%	348	\$59.14	\$59.75	\$0.61	1.0%
401-500	1.9%	447	\$72.26	\$72.94	\$0.68	0.9%
501-600	1.3%	547	\$85.43	\$86.19	\$0.76	0.9%
601-700	0.6%	659	\$100.21	\$101.06	\$0.85	0.8%
701-800	0.5%	760	\$113.49	\$114.41	\$0.92	0.8%
801-1,000	0.5%	889	\$130.59	\$131.62	\$1.02	0.8%
1,000+	0.9%	1,526	\$214.64	\$216.15	\$1.52	0.7%
Approx. Average		116	\$28.60	\$29.03	\$0.43	1.5%
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2013:			Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2014:			
Customer Charge		\$13.30	Customer Charge		\$13.64	
		<u>All kWh</u>			<u>All kWh</u>	
Distribution Charge		\$0.03039	Distribution Charge		\$0.03116	
External Delivery Charge		\$0.01688	External Delivery Charge		\$0.01688	
Stranded Cost Charge		\$0.00138	Stranded Cost Charge		\$0.00138	
Storm Recovery Adj. Factor		\$0.00096	Storm Recovery Adj. Factor		\$0.00096	
System Benefits Charge		\$0.00330	System Benefits Charge		\$0.00330	
Fixed Default Service Charge		<u>\$0.07899</u>	Fixed Default Service Charge		<u>\$0.07899</u>	
TOTAL		\$0.13190	TOTAL		\$0.13267	

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 4 Rates versus Proposed Step 3 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G2 - QRWH and SH Rate Customers							
<u>Range</u> <u>Monthly</u> <u>kWh</u>	<u>Percentage</u> <u>Bills</u>	<u>Average</u> <u>kWh</u>	<u>Total Bill</u> <u>Using Rates</u> <u>Proposed 5/1/2013</u>	<u>Total Bill</u> <u>Using Rates</u> <u>Proposed 5/1/2014</u>	<u>Total</u> <u>Difference</u>	<u>%</u> <u>Total</u> <u>Difference</u>	
0-250	39.9%	77	\$16.04	\$16.24	\$0.21	1.3%	
251-500	14.5%	365	\$53.64	\$54.06	\$0.42	0.8%	
501-750	8.7%	621	\$87.20	\$87.81	\$0.61	0.7%	
751-1,000	6.1%	870	\$119.75	\$120.55	\$0.79	0.7%	
1,001-2,000	11.7%	1,425	\$192.29	\$193.49	\$1.20	0.6%	
2,001-3,000	6.3%	2,469	\$328.85	\$330.83	\$1.98	0.6%	
3,001-4,000	3.2%	3,472	\$459.98	\$462.70	\$2.72	0.6%	
4,001-5,000	2.0%	4,394	\$580.56	\$583.96	\$3.40	0.6%	
5,001-6,000	1.8%	5,409	\$713.25	\$717.40	\$4.15	0.6%	
6,001-7,000	1.2%	6,504	\$856.50	\$861.46	\$4.96	0.6%	
7,001-8,000	0.7%	7,498	\$986.42	\$992.12	\$5.70	0.6%	
8,001-9,000	0.7%	8,503	\$1,117.85	\$1,124.29	\$6.44	0.6%	
9,001-10,000	0.4%	9,407	\$1,236.13	\$1,243.24	\$7.11	0.6%	
10,001+	2.8%	22,581	\$2,958.87	\$2,975.73	\$16.86	0.6%	
Approx. Average		1,620	\$217.81	\$219.16	\$1.35	0.6%	
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2013:				Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2014:			
Customer Charge	\$5.96			Customer Charge	\$6.11		
	<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge	\$0.02926			Distribution Charge	\$0.03000		
External Delivery Charge	\$0.01688			External Delivery Charge	\$0.01688		
Stranded Cost Charge	\$0.00138			Stranded Cost Charge	\$0.00138		
Storm Recovery Adj. Factor	\$0.00096			Storm Recovery Adj. Factor	\$0.00096		
System Benefits Charge	\$0.00330			System Benefits Charge	\$0.00330		
Fixed Default Service Charge	<u>\$0.07899</u>			Fixed Default Service Charge	<u>\$0.07899</u>		
TOTAL	\$0.13077			TOTAL	\$0.13151		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 4 Rates versus Proposed Step 3 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Proposed 5/1/2013	Total Bill Using Rates Proposed 5/1/2014	Total Difference	% Total Difference
1	52.4%	430	164,350		Yes	\$18,451.51	\$18,522.58	\$71.07	0.4%
2	26.6%	247	47,947	1	Yes	\$6,088.75	\$6,128.88	\$40.13	0.7%
3	19.1%	254	35,350		Yes	\$5,105.39	\$5,148.39	\$43.00	0.8%
4	35.8%	508	132,729		Yes	\$15,978.62	\$16,062.23	\$83.61	0.5%
5	34.9%	390	99,143	1	Yes	\$11,750.30	\$11,812.79	\$62.49	0.5%
6	27.1%	226	44,627			\$5,883.36	\$5,921.82	\$38.46	0.7%
7	46.9%	365	124,792			\$14,428.87	\$14,489.58	\$60.71	0.4%
8	27.8%	273	55,500			\$7,242.49	\$7,288.56	\$46.07	0.6%
9	50.1%	276	100,989	1	Yes	\$11,188.62	\$11,233.30	\$44.68	0.4%
10	30.3%	764	169,013	1	Yes	\$20,638.25	\$20,759.50	\$121.25	0.6%
11	50.8%	554	205,420			\$23,365.59	\$23,456.51	\$90.93	0.4%
12	43.5%	319	101,250			\$11,883.75	\$11,937.10	\$53.36	0.4%
13	34.2%	453	112,933			\$13,923.33	\$13,998.15	\$74.83	0.5%
14	53.7%	313	122,575			\$13,857.35	\$13,909.75	\$52.40	0.4%
15	44.3%	477	154,250			\$17,997.14	\$18,075.85	\$78.71	0.4%
16	29.6%	568	122,900			\$15,669.92	\$15,763.21	\$93.30	0.6%
17	51.1%	972	362,861	1	Yes	\$39,932.33	\$40,086.17	\$153.83	0.4%
18	64.7%	527	248,975			\$27,297.58	\$27,384.27	\$86.69	0.3%
19	67.4%	1,210	594,862	2	Yes	\$61,988.94	\$62,177.11	\$188.17	0.3%
20	34.9%	419	106,657	1	Yes	\$12,633.29	\$12,700.33	\$67.04	0.5%
21	46.0%	299	100,339	1	Yes	\$11,276.39	\$11,324.66	\$48.27	0.4%
22	25.3%	317	58,571	1	Yes	\$7,525.39	\$7,576.53	\$51.13	0.7%
23	58.8%	305	130,928	1	Yes	\$14,147.92	\$14,197.13	\$49.21	0.3%
24	50.3%	177	64,838	1	Yes	\$7,198.41	\$7,227.48	\$29.07	0.4%
25	62.2%	521	236,367			\$26,060.32	\$26,145.97	\$85.65	0.3%
26	64.3%	438	205,800			\$22,597.70	\$22,670.17	\$72.48	0.3%
27	46.9%	1,598	547,493	1	Yes	\$61,065.82	\$61,317.72	\$251.90	0.4%
28	55.2%	626	252,116	2	Yes	\$27,023.33	\$27,121.38	\$98.04	0.4%
29	47.7%	566	197,270		Yes	\$22,463.61	\$22,556.59	\$92.97	0.4%
30	40.3%	464	136,343	1	Yes	\$15,674.75	\$15,748.88	\$74.14	0.5%
31	20.1%	289	42,480		Yes	\$6,010.63	\$6,059.26	\$48.63	0.8%
32	22.1%	570	91,753	1	Yes	\$12,228.13	\$12,318.89	\$90.75	0.7%
33	26.5%	528	102,000			\$13,413.56	\$13,500.40	\$86.85	0.6%
34	43.1%	219	68,870			\$8,128.68	\$8,166.08	\$37.41	0.5%
35	50.6%	3,840	1,417,143	2	Yes	\$153,685.22	\$154,279.53	\$594.31	0.4%
36	49.3%	257	92,610			\$10,637.69	\$10,681.19	\$43.50	0.4%
37	54.5%	609	242,050			\$27,212.30	\$27,312.06	\$99.76	0.4%
38	50.9%	433	160,713	2	Yes	\$17,460.66	\$17,528.88	\$68.22	0.4%
39	40.0%	251	73,317			\$8,771.47	\$8,813.98	\$42.51	0.5%
40	36.0%	279	73,300		Yes	\$8,857.30	\$8,904.32	\$47.02	0.5%
41	38.2%	305	85,080			\$10,260.14	\$10,311.30	\$51.17	0.5%
42	65.6%	2,020	967,047	2	Yes	\$101,080.74	\$101,394.09	\$313.34	0.3%
43	60.9%	1,269	563,972	2	Yes	\$59,547.50	\$59,744.81	\$197.31	0.3%
44	66.6%	3,095	1,504,113	2		\$158,049.65	\$158,528.89	\$479.24	0.3%
45	36.7%	448	119,913	1	Yes	\$14,047.28	\$14,118.84	\$71.57	0.5%
46	30.1%	388	85,333			\$10,860.91	\$10,925.31	\$64.41	0.6%
47	51.9%	1,079	408,466	2	Yes	\$44,156.88	\$44,324.81	\$167.93	0.4%
48	63.5%	843	391,000			\$42,923.61	\$43,060.88	\$137.27	0.3%
49	39.5%	304	87,450			\$10,473.44	\$10,524.36	\$50.92	0.5%
50	31.0%	455	102,833			\$12,981.60	\$13,056.72	\$75.12	0.6%
Approx Average		546	191,285			\$21,586.31	\$21,674.78	\$88.47	0.4%
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2013:						Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2014:			
Customer Charge - Secondary			\$92.68	Customer Charge - Secondary			\$95.03		
Customer Charge - Primary			\$54.92	Customer Charge - Primary			\$56.31		
			All kVA				All kVA		
Distribution Charge			\$6.63	Distribution Charge			\$6.79		
Stranded Cost Charge			\$0.34	Stranded Cost Charge			\$0.34		
TOTAL			\$6.97	TOTAL			\$7.13		
			All kWh				All kWh		
Distribution Charge			\$0.00000	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00096	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			\$0.07296	Avg Variable Default Service Charge			\$0.07296		
TOTAL			\$0.09451	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.39	Transformer Ownership Credit \$/kVA			\$0.39		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 4 Rates versus Proposed Step 3 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
<u>Customer</u>	<u>Load Factor</u>	<u>Average Monthly kVA</u>	<u>Average kWh</u>	<u>Voltage Discount Tier</u>	<u>Transformer Ownership Credit</u>	<u>Total Bill Using Rates Proposed 5/1/2013</u>	<u>Total Bill Using Rates Proposed 5/1/2014</u>	<u>Total Difference</u>	<u>% Total Difference</u>
51	33.5%	264	64,500			\$8,028.59	\$8,073.17	\$44.59	0.6%
52	20.0%	368	53,708			\$7,734.37	\$7,795.62	\$61.25	0.8%
53	14.1%	278	28,625			\$4,733.19	\$4,779.96	\$46.77	1.0%
54	23.7%	303	52,338		Yes	\$7,033.83	\$7,084.68	\$50.85	0.7%
55	53.2%	798	309,833			\$34,937.55	\$35,067.59	\$130.04	0.4%
56	39.8%	272	79,100			\$9,467.05	\$9,512.98	\$45.93	0.5%
57	43.3%	768	242,650			\$28,380.93	\$28,506.22	\$125.29	0.4%
58	41.5%	253	76,583			\$9,093.24	\$9,136.05	\$42.81	0.5%
59	51.8%	327	123,600			\$14,051.68	\$14,106.31	\$54.63	0.4%
60	38.0%	411	113,950			\$13,726.24	\$13,794.34	\$68.10	0.5%
61	43.1%	565	178,100			\$20,866.13	\$20,958.96	\$92.82	0.4%
62	51.0%	477	177,583			\$20,199.38	\$20,278.01	\$78.64	0.4%
63	26.8%	1,322	258,692		Yes	\$33,239.51	\$33,453.36	\$213.85	0.6%
64	53.8%	326	127,875			\$14,448.22	\$14,502.68	\$54.46	0.4%
65	29.0%	259	54,817			\$7,079.24	\$7,123.04	\$43.80	0.6%
66	6.6%	368	17,789			\$4,335.69	\$4,396.85	\$61.16	1.4%
67	35.3%	209	53,767			\$6,630.11	\$6,665.88	\$35.77	0.5%
68	3.5%	1,254	32,000			\$11,860.17	\$12,063.22	\$203.05	1.7%
69	47.8%	338	118,133			\$13,614.90	\$13,671.37	\$56.47	0.4%
70	60.9%	509	226,170			\$25,014.68	\$25,098.45	\$83.77	0.3%
71	36.6%	369	98,618			\$11,983.57	\$12,044.93	\$61.36	0.5%
72	55.4%	344	139,280			\$15,655.53	\$15,712.96	\$57.43	0.4%
73	46.8%	541	184,600			\$21,306.58	\$21,395.41	\$88.83	0.4%
74	52.2%	390	148,660			\$16,861.99	\$16,926.76	\$64.78	0.4%
75	45.5%	238	79,005			\$9,215.60	\$9,255.96	\$40.37	0.4%
76	70.4%	520	267,110			\$28,960.39	\$29,045.91	\$85.52	0.3%
77	48.6%	435	154,450			\$17,721.47	\$17,793.41	\$71.94	0.4%
78	49.5%	283	102,233			\$11,725.35	\$11,772.93	\$47.59	0.4%
79	35.7%	248	64,587			\$7,923.43	\$7,965.42	\$41.99	0.5%
80	57.9%	501	211,680			\$23,590.17	\$23,672.67	\$82.50	0.3%
81	62.8%	689	315,750			\$34,737.24	\$34,849.85	\$112.61	0.3%
82	39.5%	464	133,883			\$15,982.38	\$16,059.02	\$76.64	0.5%
83	65.1%	371	176,566			\$19,368.69	\$19,430.47	\$61.78	0.3%
84	60.9%	530	235,640			\$26,054.70	\$26,141.79	\$87.09	0.3%
85	54.2%	700	276,545			\$31,104.87	\$31,219.15	\$114.28	0.4%
86	29.3%	372	79,475			\$10,194.68	\$10,256.50	\$61.82	0.6%
87	29.8%	423	92,096	1	Yes	\$11,315.16	\$11,382.94	\$67.78	0.6%
88	35.4%	265	68,520			\$8,416.95	\$8,461.73	\$44.78	0.5%
89	66.4%	579	280,520			\$30,639.50	\$30,734.47	\$94.97	0.3%
90	40.6%	373	110,710			\$13,159.12	\$13,221.23	\$62.11	0.5%
91	53.9%	433	170,208			\$19,194.64	\$19,266.22	\$71.57	0.4%
92	55.7%	333	135,304			\$15,200.00	\$15,255.60	\$55.60	0.4%
93	0.0%	50	-			\$441.18	\$451.53	\$10.35	2.3%
94	24.7%	221	39,733			\$5,385.71	\$5,423.37	\$37.65	0.7%
95	49.4%	554	200,000			\$22,856.92	\$22,947.93	\$91.01	0.4%
96	58.3%	405	172,296			\$19,195.97	\$19,263.05	\$67.08	0.3%
97	41.4%	348	105,125	2	Yes	\$11,852.24	\$11,907.37	\$55.12	0.5%
98	31.1%	476	108,127	1	Yes	\$13,136.58	\$13,212.55	\$75.97	0.6%
99	71.6%	382	199,570			\$21,613.99	\$21,677.40	\$63.41	0.3%
100	18.1%	77	10,176	1	Yes	\$1,492.96	\$1,506.40	\$13.44	0.9%
Approx Average		546	191,285			\$21,586.31	\$21,674.78	\$88.47	0.4%
Unitil Energy Systems, Inc.						Unitil Energy Systems, Inc.			
Rates - Proposed Effective 5/1/2013:						Rates - Proposed Effective 5/1/2014:			
Customer Charge - Secondary			\$92.68			Customer Charge - Secondary			\$95.03
Customer Charge - Primary			\$54.92			Customer Charge - Primary			\$56.31
			<u>All kVA</u>						<u>All kVA</u>
Distribution Charge			\$6.63			Distribution Charge			\$6.79
Stranded Cost Charge			<u>\$0.34</u>			Stranded Cost Charge			<u>\$0.34</u>
TOTAL			\$6.97			TOTAL			\$7.13
			<u>All kWh</u>						<u>All kWh</u>
Distribution Charge			\$0.00000			Distribution Charge			\$0.00000
External Delivery Charge			\$0.01688			External Delivery Charge			\$0.01688
Stranded Cost Charge			\$0.00041			Stranded Cost Charge			\$0.00041
Storm Recovery Adj. Factor			\$0.00096			Storm Recovery Adj. Factor			\$0.00096
System Benefits Charge			\$0.00330			System Benefits Charge			\$0.00330
Avg Variable Default Service Charge			<u>\$0.07296</u>			Avg Variable Default Service Charge			<u>\$0.07296</u>
TOTAL			\$0.09451			TOTAL			\$0.09451
High Voltage Discount 1 for 4-13.8 kV			2.0%			High Voltage Discount 1 for 4-13.8 kV			2.0%
High Voltage Discount 2 for 34.5 kV			3.5%			High Voltage Discount 2 for 34.5 kV			3.5%
Transformer Ownership Credit \$/kVA			\$0.39			Transformer Ownership Credit \$/kVA			\$0.39

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 4 Rates versus Proposed Step 3 Rates Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers									
<u>Customer</u>	<u>Load Factor</u>	<u>Average Monthly kVA</u>	<u>Average kWh</u>	<u>Voltage Discount Tier</u>	<u>Transformer Ownership Credit</u>	<u>Total Bill Using Rates Proposed 5/1/2013</u>	<u>Total Bill Using Rates Proposed 5/1/2014</u>	<u>Total Difference</u>	<u>% Total Difference</u>
101	56.9%	623	259,008			\$28,916.66	\$29,018.75	\$102.09	0.4%
102	16.6%	261	31,750			\$4,915.19	\$4,959.36	\$44.17	0.9%
103	41.5%	260	78,688			\$9,338.43	\$9,382.31	\$43.88	0.5%
104	46.2%	550	185,411	2	Yes	\$20,459.15	\$20,545.51	\$86.36	0.4%
105	27.7%	599	120,960			\$15,701.27	\$15,799.49	\$98.23	0.6%
106	27.9%	202	41,173			\$5,394.27	\$5,428.99	\$34.72	0.6%
107	37.5%	442	120,783			\$14,586.54	\$14,659.56	\$73.02	0.5%
108	50.7%	323	119,690	2	Yes	\$13,024.05	\$13,075.36	\$51.31	0.4%
109	50.5%	453	166,717			\$19,003.81	\$19,078.58	\$74.77	0.4%
110	48.6%	438	155,456			\$17,839.50	\$17,911.97	\$72.47	0.4%
111	68.7%	531	266,136			\$28,945.54	\$29,032.84	\$87.29	0.3%
112	73.4%	423	226,760			\$24,473.81	\$24,543.88	\$70.07	0.3%
113	62.4%	284	129,411			\$14,302.15	\$14,349.92	\$47.78	0.3%
114	33.6%	403	98,950			\$12,253.35	\$12,320.18	\$66.83	0.5%
115	42.6%	497	154,560			\$18,161.71	\$18,243.53	\$81.81	0.5%
116	55.6%	969	393,479	2	Yes	\$42,093.18	\$42,244.16	\$150.99	0.4%
117	35.0%	311	79,547			\$9,778.99	\$9,831.12	\$52.13	0.5%
118	73.0%	193	103,026			\$11,177.71	\$11,211.01	\$33.30	0.3%
119	35.7%	301	78,416			\$9,599.54	\$9,650.00	\$50.46	0.5%
120	7.8%	634	35,956	2	Yes	\$7,362.47	\$7,461.81	\$99.34	1.3%
121	30.8%	251	56,332	2	Yes	\$6,783.47	\$6,823.55	\$40.08	0.6%
122	64.9%	2,524	1,195,701	2	Yes	\$125,130.81	\$125,521.88	\$391.07	0.3%
123	54.3%	258	102,099	2	Yes	\$11,002.53	\$11,043.70	\$41.17	0.4%
124	60.1%	2,498	1,096,626	2	Yes	\$115,928.03	\$116,315.04	\$387.01	0.3%
125	57.8%	2,298	968,792	2	Yes	\$103,000.03	\$103,356.17	\$356.14	0.3%
126	56.2%	219	89,636			\$10,088.17	\$10,125.50	\$37.33	0.4%
127	44.3%	226	73,265			\$8,595.46	\$8,634.04	\$38.59	0.4%
128	51.3%	369	138,091			\$15,714.03	\$15,775.38	\$61.35	0.4%
129	15.4%	378	42,640			\$6,758.22	\$6,821.07	\$62.85	0.9%
130	51.3%	918	343,824		Yes	\$38,626.59	\$38,775.79	\$149.20	0.4%
131	25.2%	282	51,900			\$6,961.20	\$7,008.62	\$47.42	0.7%
132	46.0%	460	154,620			\$17,911.92	\$17,987.87	\$75.95	0.4%
133	34.7%	593	150,328			\$18,431.40	\$18,528.59	\$97.18	0.5%
134	37.6%	195	53,537			\$6,511.83	\$6,545.38	\$33.56	0.5%
135	29.2%	268	56,992			\$7,343.71	\$7,388.87	\$45.16	0.6%
136	27.4%	250	49,950			\$6,557.07	\$6,599.45	\$42.38	0.6%
137	47.2%	982	338,733			\$38,953.99	\$39,113.53	\$159.54	0.4%
138	73.7%	277	149,205			\$16,125.84	\$16,172.53	\$46.70	0.3%
139	53.7%	467	182,840			\$20,625.43	\$20,702.44	\$77.01	0.4%
140	52.2%	407	155,320			\$17,612.22	\$17,679.77	\$67.55	0.4%
141	28.7%	700	146,489			\$18,813.38	\$18,927.66	\$114.28	0.6%
142	54.3%	845	334,850			\$37,630.19	\$37,767.77	\$137.58	0.4%
143	56.5%	462	190,567			\$21,323.72	\$21,400.00	\$76.28	0.4%
144	43.3%	422	133,567			\$15,658.34	\$15,728.23	\$69.89	0.4%
145	70.6%	444	228,950			\$24,826.26	\$24,899.67	\$73.41	0.3%
146	30.4%	973	216,000			\$27,285.30	\$27,443.26	\$157.95	0.6%
147	72.9%	1,005	534,921			\$57,655.84	\$57,819.06	\$163.22	0.3%
148	59.8%	443	193,550			\$21,473.31	\$21,546.55	\$73.24	0.3%
149	46.3%	219	74,120			\$8,625.23	\$8,662.64	\$37.41	0.4%
150	44.2%	198	63,840			\$7,505.14	\$7,539.15	\$34.00	0.5%
151	9.4%	57	3,900			\$858.56	\$870.03	\$11.47	1.3%
Approx Average		546	191,285			\$21,586.31	\$21,674.78	\$88.47	0.4%
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2013:						Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2014:			
Customer Charge - Secondary			\$92.68	Customer Charge - Secondary			\$95.03		
Customer Charge - Primary			\$54.92	Customer Charge - Primary			\$56.31		
			<u>All kVA</u>				<u>All kVA</u>		
Distribution Charge			\$6.63	Distribution Charge			\$6.79		
Stranded Cost Charge			<u>\$0.34</u>	Stranded Cost Charge			<u>\$0.34</u>		
TOTAL			\$6.97	TOTAL			\$7.13		
			<u>All kWh</u>				<u>All kWh</u>		
Distribution Charge			\$0.00000	Distribution Charge			\$0.00000		
External Delivery Charge			\$0.01688	External Delivery Charge			\$0.01688		
Stranded Cost Charge			\$0.00041	Stranded Cost Charge			\$0.00041		
Storm Recovery Adj. Factor			\$0.00096	Storm Recovery Adj. Factor			\$0.00096		
System Benefits Charge			\$0.00330	System Benefits Charge			\$0.00330		
Avg Variable Default Service Charge			<u>\$0.07296</u>	Avg Variable Default Service Charge			<u>\$0.07296</u>		
TOTAL			\$0.09451	TOTAL			\$0.09451		
High Voltage Discount 1 for 4-13.8 kV			2.0%	High Voltage Discount 1 for 4-13.8 kV			2.0%		
High Voltage Discount 2 for 34.5 kV			3.5%	High Voltage Discount 2 for 34.5 kV			3.5%		
Transformer Ownership Credit \$/kVA			\$0.39	Transformer Ownership Credit \$/kVA			\$0.39		

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Step 4 Rates versus Proposed Step 3 Rates Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers											
	Nominal Watts	Lumens	Type	Average Monthly kWh	Percentage of Lights	Total Bill Using Rates Proposed 5/1/2013	Total Bill Using Rates Proposed 5/1/2014	Total Difference	% Total Difference		
Mercury Vapor:											
1	100	3,500	ST	40	18.4%	\$14.80	\$15.07	\$0.27	1.8%		
2	175	7,000	ST	67	1.0%	\$19.80	\$20.13	\$0.33	1.7%		
3	250	11,000	ST	95	1.2%	\$24.58	\$24.95	\$0.37	1.5%		
4	400	20,000	ST	154	3.1%	\$33.67	\$34.13	\$0.46	1.4%		
5	1,000	60,000	ST	388	0.1%	\$76.60	\$77.54	\$0.94	1.2%		
6	250	11,000	FL	95	0.9%	\$25.64	\$26.04	\$0.40	1.6%		
7	400	20,000	FL	154	2.0%	\$35.04	\$35.54	\$0.50	1.4%		
8	1,000	60,000	FL	388	0.7%	\$72.47	\$73.31	\$0.84	1.2%		
9	100	3,500	PB	40	5.5%	\$14.92	\$15.19	\$0.27	1.8%		
10	175	7000	PB	67	0.9%	\$18.99	\$19.30	\$0.31	1.6%		
High Pressure Sodium:											
11	50	4,000	ST	21	32.8%	\$13.09	\$13.37	\$0.28	2.1%		
12	100	9,500	ST	43	0.9%	\$16.87	\$17.19	\$0.32	1.9%		
13	150	16,000	ST	60	3.9%	\$18.66	\$18.98	\$0.32	1.7%		
14	250	30,000	ST	101	10.2%	\$26.36	\$26.77	\$0.41	1.6%		
15	400	50,000	ST	161	2.7%	\$37.01	\$37.53	\$0.52	1.4%		
16	1,000	140,000	ST	398	1.5%	\$77.13	\$78.06	\$0.93	1.2%		
17	150	16,000	FL	60	2.4%	\$20.80	\$21.17	\$0.37	1.8%		
18	250	30,000	FL	101	2.9%	\$27.84	\$28.28	\$0.44	1.6%		
19	400	50,000	FL	161	4.2%	\$36.52	\$37.03	\$0.51	1.4%		
20	1,000	140,000	FL	398	3.0%	\$77.46	\$78.40	\$0.94	1.2%		
21	50	4,000	PB	21	1.0%	\$12.17	\$12.43	\$0.26	2.1%		
22	100	9,500	PB	43	0.6%	\$15.80	\$16.09	\$0.29	1.8%		
Metal Halide:											
23	175	8,800	ST	66	0.0%	\$23.53	\$23.96	\$0.43	1.8%		
24	250	13,500	ST	92	0.0%	\$27.77	\$28.24	\$0.47	1.7%		
25	400	23,500	ST	148	0.0%	\$34.18	\$34.67	\$0.49	1.4%		
26	175	8,800	FL	66	0.0%	\$26.37	\$26.86	\$0.49	1.9%		
27	250	13,500	FL	92	0.0%	\$30.69	\$31.23	\$0.54	1.8%		
28	400	23,500	FL	148	0.0%	\$36.41	\$36.95	\$0.54	1.5%		
29	175	8,800	PB	66	0.0%	\$22.37	\$22.76	\$0.39	1.7%		
30	250	13,500	PB	92	0.0%	\$26.08	\$26.50	\$0.42	1.6%		
31	400	23,500	PB	148	0.0%	\$33.02	\$33.47	\$0.45	1.4%		
Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2013:						Unitil Energy Systems, Inc. Rates - Proposed Effective 5/1/2014:					
Customer Charge		\$0.00				Customer Charge		\$0.00			
		All kWh						All kWh			
Distribution Charge		\$0.00000				Distribution Charge		\$0.00000			
External Delivery Charge		\$0.01688				External Delivery Charge		\$0.01688			
Stranded Cost Charge		\$0.00138				Stranded Cost Charge		\$0.00138			
Storm Recovery Adj. Factor		\$0.00096				Storm Recovery Adj. Factor		\$0.00096			
System Benefits Charge		\$0.00330				System Benefits Charge		\$0.00330			
Fixed Default Service Charge		\$0.07899				Fixed Default Service Charge		\$0.07899			
TOTAL		\$0.10151				TOTAL		\$0.10151			
Luminaire Charges:						Luminaire Charges:					
Mercury Vapor		Sodium Vapor		Metal Halide		Mercury Vapor		Sodium Vapor		Metal Halide	
	Rate/Mo.		Rate/Mo.		Rate/Mo.		Rate/Mo.		Rate/Mo.		Rate/Mo.
1	\$10.74	11	\$10.96	23	\$16.83	1	\$11.01	11	\$11.24	23	\$17.26
2	\$13.00	12	\$12.51	24	\$18.43	2	\$13.33	12	\$12.83	24	\$18.90
3	\$14.94	13	\$12.57	25	\$19.16	3	\$15.31	13	\$12.89	25	\$19.65
4	\$18.04	14	\$16.11	26	\$19.67	4	\$18.50	14	\$16.52	26	\$20.16
5	\$37.21	15	\$20.67	27	\$21.35	5	\$38.15	15	\$21.19	27	\$21.89
6	\$16.00	16	\$36.73	28	\$21.39	6	\$16.40	16	\$37.66	28	\$21.93
7	\$19.41	17	\$14.71	29	\$15.67	7	\$19.91	17	\$15.08	29	\$16.06
8	\$33.08	18	\$17.59	30	\$16.74	8	\$33.92	18	\$18.03	30	\$17.16
9	\$10.86	19	\$20.18	31	\$18.00	9	\$11.13	19	\$20.69	31	\$18.45
10	\$12.19	20	\$37.06			10	\$12.50	20	\$38.00		
		21	\$10.04					21	\$10.30		
		22	\$11.44					22	\$11.73		

Unitil Energy Systems, Inc.
Docket DE 10-055
Settlement Agreement
Attachment 6

Settlement - Depreciation Accrual Rates

	Average Service Life	Net Salvage Percent	Depreciation Accrual Rate
			(1)
Distribution Plant:			
343 Prime Movers	15.0	0.0%	6.67%
361 Structures and Improvements	52.0	-27.5%	2.45%
362 Station Equipment	51.0	-32.5%	2.60%
364 Poles Towers and Fixtures	41.0	-51.5%	3.70%
365 Overhead Conductors and Devices	39.0	-42.0%	3.64%
366 Underground Conduits	56.0	-14.5%	2.04%
367 Underground Conductors and Devices	52.0	-32.5%	2.55%
368.1 Line Transformers	35.0	-5.0%	3.00%
368.2 Line Transformers Installations	35.0	-1.0%	2.89%
369 Services	27.0	-53.0%	5.67%
370.1 Meters	20.0	0.0%	5.00%
370.2 Meter Installations	20.0	0.0%	5.00%
371 Installations on Customers' Premises	17.0	-28.5%	7.56%
373 Street Lighting and Signal Systems	17.0	-32.5%	7.79%
Total Distribution			
General Plant:			
390 Structures & Improvements	43.0	10.5%	2.08%
391.10 Office Furniture & Equipment	15.0	12.5%	5.83%
391.30 Computer Equipment	5.0	6.5%	18.70%
393 Stores Equipment	29.0	2.5%	3.36%
394 Tools, Shop and Garage Equipment	25.0	9.0%	3.64%
395 Laboratory Equipment	25.0	2.5%	3.90%
397 Communication Equipment	15.0	1.0%	6.60%
398 Miscellaneous Equipment	20.0	2.5%	4.88%
Total General Plant			

footnotes:

(1) Based on the Whole-Life Technique